FTB Pub. 1098 Guidelines for the Development and Use of Substitute, Scannable and Reproduced Tax Forms

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ALL FTB TAX FORMS

Introduction

The Franchise Tax Board (FTB) prescribes the format of California tax returns, schedules, statements and declarations. California Revenue and Taxation Code Sections 18431 and 18621 give FTB the authority to approve or reject any substitute or scannable tax form that is commercially printed, computer produced or computer programmed that does not meet the guidelines mentioned in this publication or that would cause processing problems. In exercising this authority, FTB's primary objectives are to ensure that the tax forms:

- Are compatible with FTB's automated processing system;
- Are compatible with FTB's image processing and MARCS systems;
- Result in the accurate assessment of the taxpayer's tax liability; and
- Present information in a uniform pattern.

These guidelines are for computerized tax processors, developers of tax software, computer programmers, commercial printers and others who develop and use substitute, scannable and reproduced tax forms or who must get FTB's approval of their substitute, scannable and reproduced tax forms.

Unless stated otherwise, the term "form" as used in these guidelines includes tax returns, schedules, statements and declarations.

What's New for 1998?

- The identifier located in the entity area on all personal income tax forms (scannable Forms 540 and 540A and Forms 540EZ, 540NR and 540X) will be "98." This field is mandatory for Scannable Forms 540 and 540A. However, this field is optional for Forms 540EZ, 540NR and 540X. See the scannable form specifications and record layouts in this publication for exact placement.
- > New registration marks and document identification (ID) numbers replace last year's bar codes and registration marks. Scan-Optics will develop and integrate FTB's new cashiering system (Modernization and Re-engineering of the Cashiering System (MARCS)). Along with members of the NACTP and FTB staff, it was determined, that along with constrained hand-print boxes, new registration marks and a document ID would be more than sufficient to successfully process remittance documents. Note: Computer-generated forms DO NOT require constrained handprint boxes. However, the registration marks and document ID are required. See "Registration Marks and Document ID Specifications for Use on California 1998 Tax Forms" on page 10 for more information.
- > FTB will continue to offer Direct Deposit of Refunds (DDR) for 1998 e-file and TeleFile returns only. In addition, the number of DDR requests per bank account from one to two will allow DDR for first-time filers. Also for tax year 1998, taxpayers that e-file will have an option to use e-pay and electronic debit option for balance due e-file returns. The e-pay information will be added to form FTB 8453, California Individual Income Tax Declaration for e-file. Interested tax professionals that want to learn more about FTB's e-file Program may call the e-file Help Desk at (916) 845-0353. The hours are Monday through Friday, 8 a.m. to 5 p.m., (PST), except for holidays.

Definitions of Substitute, Scannable and Reproduced Tax Forms

Substitute Tax Form

A form, other than the official FTB form, that is:

- Computer produced;
- Computer programmed; and
- Commercially typeset and printed.

FTB must be able to process substitute tax forms in the same manner as the official handprint forms. Substitute tax forms that are electronically processed must be compatible with FTB's automated system. Therefore, substitute tax forms that are electronically processed must duplicate the appearance and layout of the official form including size of margins, special keying symbols, line numbers and code numbers.

Dot Matrix Text Mode Forms

For filing purposes, FTB does **not** accept ANY dot matrix facsimile California tax forms and schedules because they do not contain the data entry keying symbols, graphic bar code and other required graphics necessary for processing. Companies must clearly state in the top margin of all electronically processed text mode forms: **"DO NOT FILE THIS FORM."**

Scannable Tax Forms (540 and 540A)

Refund or No Amount Due (non-remit) scannable tax forms will be processed using FTB's Image Assisted Data Capture (IADC) system. Balance due (returns received with payment attached) scannable forms will be processed using the MARCS System. Scannable Forms 540 and 540A are similar to the official Forms 540 and 540A, California Resident Income Tax Return, with the following exceptions on Side 1:

- 1) A scannable graphic patch located in the center top margin;
- 2) The taxpayer entity information layout; and
- 3) A scannable band area that contains the taxpayer's tax data and tax preparer's ID (FEIN) number.

The rest of the scannable Forms 540 and 540A are exactly like the official Forms 540 and 540A. See "Scannable Form 540 and Form 540A" on page 24 for more information.

Overlays may be developed for scannable Forms 540 and 540A. See "**Submitting Forms to FTB for Approval**" on page 14 for more information.

Reproduced Tax Form

A photocopy of the official FTB form.

Who Must Get Approval of Substitute, Scannable and Reproduced Tax Forms?

Substitute and Scannable Forms

Any company that develops and uses substitute and/or scannable tax forms must get approval from FTB. For a list of which forms require FTB approval, see "Forms/Schedules That Require FTB Approval" that begins on page 8.

The company must get approval from FTB if it develops:

- Scannable and/or substitute tax forms using its own tax software programs;
- Tax software programs to be used with scannable and/or substitute tax forms developed by another company; and
- Scannable and/or substitute tax forms for other companies to use with their tax software programs.

Commercial printers or business forms companies that develop and use scannable and/or substitute tax forms must also get approval from FTB.

Each year, the company must get approval from FTB **before** releasing or distributing substitute and/or scannable tax forms that require FTB approval to its customers and/or clients.

If your software produces substitute and scannable tax forms that are not approved by FTB, you must clearly state in the top margin: "**DO NOT FILE THIS FORM**."

If your company is described above, your customers or clients do not need to get additional approval from FTB to use your FTB approved substitute and/or scannable tax forms. But they should verify that your substitute and/or scannable tax forms have been approved by FTB. Examples of customers or clients who should verify FTB approval by asking you for a copy of your FTB approval letter are:

- Tax practitioners who purchase software that produces substitute and/or scannable tax forms;
- Tax practitioners who use batch processing service bureaus that produce substitute and/or scannable tax forms;
- Tax practitioners who purchase substitute and/or scannable tax forms from commercial printers or business forms companies; and
- Software providers who sell the products of tax software developers who design substitute and/or scannable tax forms.

Reproduced Forms

FTB will accept reproductions of official forms without FTB approval if the reproductions are:

- Facsimiles of the official form produced by photo-offset, photoengraving, photocopying or other similar reproduction process;
- Facsimiles of scanned images of the official form;
- Printed with black ink on white paper of substantially the same weight, texture and quality as the official forms:
- Legible in both the original text of the form and the filled-in data; and
- The same dimensions as the official form, including the paper and the image reproduced on it.

The signatures of the taxpayer and spouse, if any, and the tax preparer on the reproduced forms must be original.

FTB will accept one-sided reproduced tax forms even if the official form is two-sided. However, FTB prefers two-sided reproduced forms that result in the same page arrangements as the official form.

You may not file reproduced tax forms that do not meet the preceding guidelines. Reproduced tax forms that deviate from the official forms are considered substitute tax forms.

Note: Scannable tax forms may not be reproduced for your customers and clients to fill-in by hand. Scannable tax forms are strictly for your customers and clients that use a computer to prepare their clients' returns. If you have customers or clients who manually prepare their clients' tax returns, FTB will provide you with final proofs of the official forms.

Note: Publishers may reduce the size of the official forms to make them suitable to fit in bound reference material. However, publishers must clearly state on the forms: "**DO NOT FILE THIS FORM**."

Note: Do not include scannable tax forms in CD-ROM "Reader" or Library products that users will print to fill-in by hand. FTB will provide you with final proofs of the official forms to include in these products.

Forms/Schedules That Require FTB Approval

The following forms and schedules need approval by FTB. Submit two (2) original sample documents.

Form/Schedule	What needs approval		
Form 100	form, keying symbols, document ID, registration marks		
Form 100-ES **	form, document ID, form size, registration marks		
Form 100-FEE-X	form, document ID, keying symbols, registration marks		
Form 100S	form, keying symbols, document ID, registration marks		
Form 100X	form, keying symbols, document ID, registration marks		
Form 109	form, keying symbols, document ID, registration marks		
Form 199	form, keying symbols, document ID, registration marks		
Form 540	conventional form, patch, line geometry, entity data placement, scanband data placement,		
	keying symbols, document ID, registration marks		
Form 540 overlay	same as Form 540 as well as the instructions on how to use the overlay		
Form 540A	conventional form, patch, line geometry, entity data placement, scanband data placement,		
	keying symbols, document ID, registration marks		
Form 540A overlay	same as Form 540A as well as the instructions on how to use the overlay		
Form 540-ES **	form, shading (voucher 4 only), document ID, form size, registration marks		
Form 540EZ	form, shading, entity data, keying symbols, document ID, registration marks		
Form 540NR	Form, shading, entity data, keying symbols, 4-digit decimal placement on line 25a,		
	document ID, registration marks		
Form 540X	form, entity data, keying symbols, document ID, registration marks		
Form 541	form, keying symbols, document ID, registration marks		
Form 541-ES **	form, shading (voucher 4 only), document ID, form size, registration marks		
Form 541-QFT	form, keying symbols, document ID, registration marks		
Form 565	form, keying symbols, document ID, registration marks		
Form 568	form, keying symbols, document ID, registration marks		
Form 592	form, keying symbols, document ID, registration marks		
Form 592-A	form, document ID, registration marks		
Form 592-B	form, document ID, registration marks		
Form 597	form, document ID, registration marks		
FTB 3500	form, document ID, registration marks		
FTB 3519 *	form, form size, document ID, registration marks		
FTB 3522 *	form, form size, document ID, registration marks		
FTB 3525	form, three-digit CTP ID in upper left-hand top margin		
FTB 3537 *	form, form size, document ID, registration marks		
FTB 3538 *	form, form size, document ID, registration marks		
FTB 3539 *	form, form size, document ID, registration marks		
FTB 3560	form, document ID, registration marks		
FTB 3563 *	form, form size, document ID, registration marks		
FTB 3582 *	form, form size, document ID, registration marks		
FTB 3805P	form, document ID, registration marks		

Form/Schedule	What needs approval
FTB 8453	form, three-digit CTP ID in upper left-hand top margin
FTB 8633	form, three-digit CTP ID in upper left-hand top margin
FTB 9000	form, shading, keying symbols, document ID, registration marks
FTB 9000R	form, shading, keying symbols, document ID, registration marks
Sch. CA (540)	form, shading, document ID, registration marks
Sch. CA (540NR)	form, shading, document ID, registration marks, 4-digit decimal placement on line 33
Sch. K-1 (100S)	form, keying symbols, document ID, registration marks
Sch. K-1 (541)	form, document ID, registration marks
Sch. K-1 (565)	form, keying symbols, document ID, registration marks
Sch. K-1 (568)	form, keying symbols, document ID, registration marks
Sch. P (100)	form, keying symbols, document ID code, bar code, registration marks
Sch. P (540)	form, keying symbols, document ID, registration marks
Sch. P (540NR)	form, 4-digit decimal placement on Side 2, document ID, registration marks
Sch. P (541)	form, document_ID, registration marks
Sch. R, Sides 1,2&3	form, keying symbols, document ID, registration marks
Sch R-7 (R, Side 4)	form, document ID, registration marks

^{*} Form **must** print at the bottom of the paper.

All substitute California tax forms (including the ones that do not require approval from FTB) **must** include the registration marks and document ID. Companies may omit instructional text that begins below the form on Side 1 or Side 2. However, the bottom registration mark **and** document ID **must** remain as shown on the official form. See "Samples of Registration Marks and Document ID Placement" on page 11 for more information.

Note: Computer-generated forms DO NOT require constrained handprint boxes. You do **not** need approval from FTB to use a form or schedule not shown above. However, you must abide by the substitute tax form guidelines that begin on page 16.

^{**} If software is programmed to print one voucher per one sheet of paper, this form **must** print at the bottom.

Registration Marks and Document ID Specifications for Use on California 1998 Tax Forms

Side 1* - Registration Marks

Top Margin * Top margin registration mark not required on scannable Forms 540 and 540A

- Bold line (2 point rule) at positions 75 through 80 and print line 4
- Bold line (2 point rule) at position 80 and print line 4; end at print line 5

Side 2 -

Top Margin

- Bold line (2 point rule) at positions 5 through 73; and positions 75 through 80 at print line 4
- Bold line (2 point rule) at position 80 and print line 4; end at print line 5

Bottom Margin*

*The bottom registration mark on scannable Form 540A, Side 1 is a 1 point rule.

- Bold line (2 point rule) at positions 5 through 28; positions 30 through 35; positions 50 through 55; and positions 57 through 80 and print line 62
- Bold line (2 point rule) at vertical positions 35 and 50 and print line 62; end at print line 63

Document ID (Position of contents within the "string")

All substitute tax forms included in your company's software product(s) **must** contain a document ID in the bottom margin. Center the document ID "string" between positions 35 and 50 (bottom registration mark). There should be at least one blank space between the document ID string and the registration marks. Note: Exact placement of the document ID will vary due to the length of the form number.

<u>Positions</u>	<u>Contents</u>
1-5	Form number (540A, 3805P, etc.)
6-7	Tax year (2 digit, i.e., 98)
8	Side/page number (1 digit number, exclude text)
9-10	Source code (computer-generated returns are always "04")
10-13	CTP ID (Use the FTB assigned three-digit number)

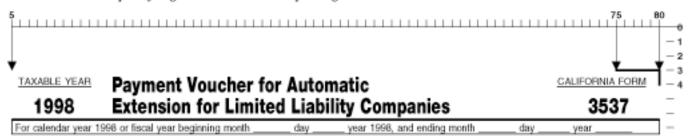
- If a form number is less than five (5) positions, compress the document ID. **Do not** add spaces to fill the remaining positions. **Example:** Form "587" is three (3) positions. Tax software companies must program the document ID "string" to print: "58798104XXX" (The three "X's" represent the three-digit CTP ID.)
- If the form is single-sided, no Side 2 (as on vouchers), the document ID will print on the side with form/instructions. Identify side number in document ID as "1."
- Multi-sided/paged forms must have a document ID on all pages. **Exception:** Companies are not required to print Side 2, 3, etc., if it contains instructions only.
- For "generic" tax forms, the document ID should contain the year of revision (i.e., 98 for 1999 process year forms). **Note:** Estimate vouchers (Forms 100-ES, 540-ES and 541-ES) will include "99" as the tax year in the document ID "string."
- All margins **must** be maintained.

Font to Use for Document ID

Courier font 12 point (10 pitch), **not** bold.

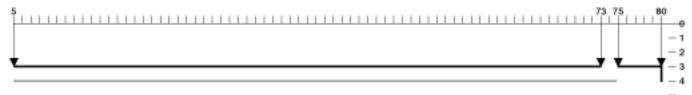
Samples of Registration Marks and Document ID Placement

Side 1* - Example of registration mark in top margin



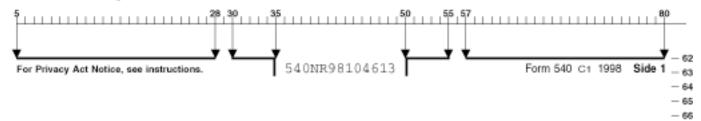
^{*} Top margin registration mark not required on scannable Forms 540 and 540A.

Side 2 - Example of registration mark in top margin



Bottom margin - Example of registration mark and document ID placement.

Note: Example shows the document ID with CTP ID.



Note: Instructional text that begins below the form on Side 1 or Side 2 may be omitted. However, the bottom registration mark and document ID must remain as shown on the official form.

Note: All registration marks (top and bottom margin) are a 2 point rule.

Exception: The bottom margin registration mark on scannable Form 540A, Side 1 will be a 1 point rule.

Note: Where possible, allow at least 1/8 of an inch of white space around the registration mark. Otherwise, 1/16 of an inch is acceptable.

Form Number (RAMP Acronym) for Document ID "String"					
FTB	RAMP	FTB	RAMP	FTB	RAMP
Form # Acrony		n # Acronym	Form #	<u>Acronym</u>	
100	100	3507	3507	3885A	3885A
100-ES	100ES	3510	3510	3885F	3885F
100-FEE-A	100FA	3519	3519	3885L	3885L
100-FEE-X	100FX	3521	3521	3885P	3885P
100S	100S	3522	3522	5805	5805
100-WE	100WE	3523	3523	5805F	5805F
100X	100X	3525	3525	5806	5806
109	109	3526	3526	5870A	5870A
199	199	3533	3533	9000	9000
540	540	3535	3535	9000R	9000R
540A	540A	3536	3536	9110	9110
540-ES	540ES	3537	3537	B/C (100S)	B100S
540EZ	540EZ	3538	3538	C (100S)	C100S
540NR	540NR	3539	3539	CA (540)	CA540
540X	540X	3540	3540	CA (540NR)	CANR
541	541	3546	3546	D (100S)	D100S
541-A	541A	3547	3547	D (540)	D540
541-B	541B	3548	3548	D (541)	D541
541-ES	541ES	3553	3553	D (565)	D565
541-QFT	541QF	3560	3560	D (568)	D568
541-T	541T	3563	3563	D-1	D1
565	565	3565	3565	G-1	G1
568	568	3574	3574	H (100)	H100
570	570	3580	3580	H (100S)	H100S
587	587	3582	3582	J (541)	J541
588	588	3800	3800	K-1 (100S)	K100S
590	590	3801	3801	K-1 (541)	K1541
590-P	590P	3801-CR	3801C	K-1 (565)	K1565
590-RE	590RE	3802	3802	K-1 (568)	K1568
592	592	3803	3803	P (100)	P100
592-A	592A	3805E	3805E	P (540)	P540
592-B	592B	3805P	3805P	P (540NR)	PNR
597	597	3805Q	3805Q	P (541)	P541
597-A	597A	3805V	3805V	R	R
597-B	597B	3805Z	3805Z	S	\mathbf{S}
597-C	597C	3806	3806		~
1116	1116	3807	3807		
1117	1117	3808	3808		
2416	2416	3809	3809		
2424	2424	3830	3830		
2426	2426	3832	3832		
3500	3500	3834	3834		
3501	3501	3885	3885		
2201		5005	2002		

Note: Forms may be split to print on separate sheets of paper. However, if more than one form prints on one sheet of paper (e.g., FTB 38885A/Schedule D (540)), the form on top is the form number that **must** print as the document ID.

How Does the Forms Approval Process Work?

The following are the steps in the FTB approval process:

- ➤ Complete and submit form FTB 1096, Agreement to Comply with FTB Pub. 1098 and mail to the address shown on the form. Once FTB receives the completed form FTB 1096, FTB will:
 - Coordinate the filing of form FTB 1096;
 - Assign your company a three-digit CTP ID number;
 - Put your company's name on a mailing list to receive advance drafts and final proofs of California tax forms and instructions as well as other pertinent information needed to develop your product(s); and
 - Publish your company's name in FTB's **Tax News** Newsletter as participating in the substitute, scannable and reproduced tax forms program. (**Tax News** is a bi-monthly publication subscribed to by tax practitioners, enrolled agents, CPAs, etc.)
- > Submit your company's forms and schedules that require FTB approval to FTB for review **before** you distribute or release them, or related products, to your customers or clients. For instructions on submitting your company's forms, see "Forms/Schedules That Require FTB Approval" on page 8 and "Submitting Forms to FTB for Approval" on page 14.

When we receive your company's forms review package, we will fax your company's contact person the cover letter that accompanied the review package indicating:

- The date the package was received; and
- The expected completion date of the review (10 working days from the date the package is received in the Tax Forms Development and Distribution Section).
- ➤ We will fax an FTB approval letter to the company's contact person. This letter will indicate which forms are approved, approved if corrected or disapproved. When applicable, the fax will also include a copy of the form(s) that need corrections. A hard copy of the FTB approval letter and its attachments will be mailed the same day.

If the form is "approved if corrected," you **DO NOT** need to resubmit it for approval if you make the necessary corrections.

If the form is "disapproved," you may resubmit the form again after you make the corrections. For instructions on resubmitting your disapproved form, see "**Submitting Forms to FTB for Approval**" on page 14.

When we receive your company's resubmitted forms review package, we will fax your company's contact person the cover letter that accompanied the review package indicating:

- The date the package was received; and
- The expected completion date of the review. **Note:** The expected completion date for resubmits will be 3 working days from the date the package is received in the Tax Forms Development and Distribution Section. However, if your cover letter does not indicate that the form(s) is a resubmit, the date may be 10 working days from the date we received the package.

Note: FTB does not review or approve the logic of specific software programs or confirm the calculations entered on substitute and scannable tax forms output from software programs. The accuracy of software programs is the responsibility of the software developer, distributor or user.

What the Company Should Do for its Customers and Clients

Notify your customers or clients of the minimum computer hardware required for use with your software to produce your company's FTB approved substitute and scannable tax forms (i.e., printers, printer fonts, font cartridges, etc.).

Provide your customers and clients with an FTB approved overlay, if needed. Provide clear and easy instructions on how to use the overlay. This will help to ensure that the photocopies your users make duplicate your company's FTB approved forms. All overlays must include the required graphics.

Provide your customers and clients with the instructions they will need to correctly produce FTB approved substitute and scannable tax forms. These instructions must include information that tells your customers and clients the hardware requirements, including printer requirements, they will need to successfully "run" your software. In addition, you need to give your customers and clients the instructions on how to enter taxpayer entity information.

Upon request, provide your customers or clients with a copy of FTB approval letters.

Upon request from the FTB, substantiate notices of correction in your software sent to your customers or clients.

Submitting Forms to FTB for Approval

Prior to submitting your company's substitute and/or scannable forms, review the areas listed below. This will help to ensure that your company's forms meet the FTB requirements for approval.

- "Substitute Tax Forms" beginning on page 17;
- "Scannable Form 540 and Form 540A" beginning on page 24; and
- "Forms/Schedules That Require FTB Approval" beginning on page 8.

First submit

When you first submit your company's substitute and/or scannable forms for approval, please do the following. It will expedite the review process.

- Include a cover letter with your review package. If your software does not support a particular field or field size, etc., indicate this information in your letter.
- Submit **two** (2) original sample documents.
- Use the scannable Forms 540 and 540A checklists on page 31 and page 47.
- When you submit Forms 540EZ, 540NR, and 540X, be sure to include taxpayer entity information examples. Use the "Entity Data Placement" section of "Submitting Scannable Form 540 Overlay for Approval Checklist" (page 32).
- **Do not** submit a fax copy on first submit. Hard copies are required for first submit.
- If you use multiple printers, please identify the printer type on each form that you submit.
- Send your forms and overlays by courier, freight or UPS to:

ATTN: TAX FORMS DEVELOPMENT AND DISTRIBUTION SECTION/LYNDA RUSH FRANCHISE TAX BOARD 9645 BUTTERFIELD WAY SACRAMENTO CA 95827

Resubmit

Please do the following when you resubmit a form that was disapproved. This will expedite the review process.

- Make all corrections.
- Include a cover letter (and indicate "resubmit") with your review package. If your software does not support a particular field or field size, etc., indicate this information in your letter.
- Submit **two** (2) original sample documents.
- If you use multiple printers, please identify the printer type on each form that you submit.
- Resubmit your forms by fax **only** if the FTB letter indicates that you may do so. Otherwise, send resubmits by courier, freight or UPS to:

ATTN: TAX FORMS DEVELOPMENT AND DISTRIBUTION SECTION/LYNDA RUSH FRANCHISE TAX BOARD 9645 BUTTERFIELD WAY SACRAMENTO CA 95827

What Are the Benefits of Following the Guidelines for the Development and Use of Substitute, Scannable and Reproduced Tax Forms?

You will benefit by following the Guidelines for the Development and Use of Substitute, Scannable and Reproduced Tax Forms because:

- FTB will be able to review your tax forms and respond to you quickly;
- FTB will be able to process your approved tax forms which will result in fast, accurate processing and quick refunds; and
- You will have happier customers and clients who are confident with your product.

What Are the Consequences of Not Following the Guidelines for the Development and Use of Substitute, Scannable and Reproduced Tax Forms?

FTB will work with you to correct the errors in your tax forms.

If you release forms that fail to follow the Guidelines for the Development and Use of Substitute, Scannable and Reproduced Tax Forms, the FTB:

- Will require you to send proof (e.g., revised forms, excerpts from revised user's manuals, release letters for new versions of software, etc.) that you have corrected the errors and notified your customers or clients of the corrections;
- Will publish your company's name in **Tax News** and other publications, stating that your company did not follow the Guidelines for the Development and Use of Substitute, Scannable and Reproduced Tax Forms. FTB will publicize such a violation even if you subsequently correct the errors on your tax forms; and
- May notify taxpayers, if you fail to correct the problem, that refunds are delayed because your tax forms were not approved by FTB.

How Do I Contact FTB Regarding Substitute, Scannable and Reproduced Tax Forms?

Mail all correspondence regarding substitute, scannable and reproduced tax forms and related issues to:

ATTN: TAX FORMS DEVELOPMENT AND DISTRIBUTION SECTION/LYNDA RUSH FRANCHISE TAX BOARD PO BOX 1468
SACRAMENTO CA 95812-1468

Send courier, freight or UPS deliveries to:

ATTN: TAX FORMS DEVELOPMENT AND DISTRIBUTION SECTION/LYNDA RUSH FRANCHISE TAX BOARD 9645 BUTTERFIELD WAY SACRAMENTO CA 95827

Or you may call the Tax Forms Development and Distribution Section at (916) 845-3442.

Note: Due to the large volume of mail that the FTB receives and processes through the above-mentioned PO Box address, it is recommended that you use the courier, freight or UPS mailing address for your forms packages. Doing so will help ensure that your forms packages are delivered to the Tax Forms Development and Distribution Section on the date they are received at FTB.

SUBSTITUTE TAX FORMS

Guidelines for Preparing Substitute Tax Forms

Because of legislative changes, equipment innovations and procedural improvements, these guidelines are subject to change.

Instructional Text

You may omit only instructional text from forms; however, when doing so, please be consistent. Examples of such text are: "See instructions," "Attach to Form 540" and "Attach schedule."

Monetary Amounts

Substitute tax forms must include the vertical rule ("penny line") that separates dollars from cents. However, if your tax software program prints a decimal point following the dollar amount, you may remove the vertical rule. **Please indicate this in your forms review package cover letter.**

You may omit printing cents, however, all monetary amounts entered on the form must follow a consistent format. You are strongly urged to round the figures to whole dollar amounts. This follows the official return instructions.

You may program your software to print a "12 position" dollar amount (includes commas and decimal point) in the "**conventional**" area on all California personal income tax forms. FTB's Tandem and MARCS systems will output 11 positions; no punctuation. Example: 000,000,000. will be processed as: 0000000000

Unless a specific line instruction requires a zero (-0-), leave the line blank when there is no entry. **Do not** print the word "NONE."

Negative Amounts

(b)

-549.

When printing negative monetary amounts, you must use one of the following formats:

(a) (549.)

Layout

The layout of a substitute tax form must follow the official form, including title; space for taxpayer name and identification number; year; captions; line numbers and line descriptions. See "Submitting Forms to FTB for Approval" on page 14 for more information. Also see "Guidelines for Printing Taxpayer Entity Information for Forms 540EZ, 540NR and 540X" on page 20 for more information.

You may limit captions and line descriptions from the official form to one print line on your substitute form. To do this, you may use abbreviations and contractions and omit articles and prepositions. However, you must retain key words that make identification of the caption or line description clear.

Each tax form has a unique document ID. If you want to combine any substitute forms, you must notify the FTB first.

You may include an explanation next to entries shown on a substitute form or use a supporting statement to explain an entry. If you use a supporting statement, it must refer to the entry on the substitute form it supports. In turn, the entry on the substitute form must refer to the supporting statement.

You may modify substitute tax forms that do not require FTB approval to make them suitable for computer preparation; however, they must include a document ID. Do not make changes that would impair FTB's ability to process, review or store. If you have questions about your proposed design, please contact FTB and speak with the Substitute Forms Program Administrator at (916) 845-3553.

You may use copies of federal forms in lieu of separate California forms. However, you must reconcile any California differences. Get FTB Pub. 1006, California Tax Forms and Related Federal Forms, for more information.

CTP ID

Developers of Form Only

Program your CTP ID to print in the upper left-hand corner on each page of each substitute tax form.

Developers of Software to be used with Another Company's Form

Program your CTP ID to print in the last three positions of the document ID. See "Registration Marks and Document ID Specifications for Use on California 1998 Tax Forms" on page 10 and "Samples of Registration Marks and Document ID Placement" on page 11 for more information.

Developers of Form and Software

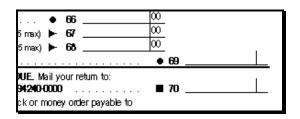
If your company develops both the form and the tax software, program your CTP ID to print in the last three positions of the document ID. See "Registration Marks and Document ID Specifications for Use on California 1998 Tax Forms" on page 9 and "Samples of Registration Marks and Document ID Placement" on page 10 for more information.

The CTP ID will enable FTB to contact the company should a problem occur with the substitute tax form. Therefore, failure to include your company's CTP ID will result in the disapproval of your substitute tax form.

Keying Symbols

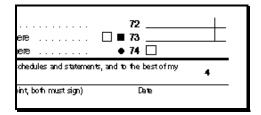
Keying symbols are codes that FTB's key data operators use to enter tax return information into FTB's automated files. These symbols reduce the time it takes to key data enter tax return information and they help FTB's key data operators to enter the correct information.

In preparing substitute tax forms, you must **exactly duplicate** these keying symbols. Failure to do so will result in the disapproval of your substitute tax forms. See "**Forms/Schedules That Require FTB Approval**" on page 8 for forms that may contain keying symbols. The placement, shape and size of keying symbols are shown in the example below. The actual symbols and their placement may change from year to year.



Source Code

Source code "04" identifies a form as being a computer-generated tax form. This is the source code you will use in the form's document ID. In addition, you must print source code "4" on Form 540EZ and Form 540NR as shown in the example below.



Final Forms on FTB's Internet Website

All final proofs of 1998 tax forms that you download and print from FTB's website (final proofs will be available in the CTP restricted directory and will be moved to the public access page in December) will include a document ID. This document ID will contain source code "09" (source code "09" will identify to the FTB that the form came from either FTB's website or CD-ROM). It is your responsibility to change the source code "09" to "04" at the time you add your company's three-digit ID.

For example:

Form 565, Side 1, on the Internet will have this document ID in: 56598109 Form 565, Side 1, in a tax software product **must** have this document ID: **56598104613**

This example includes all of the components that make up the document ID for Form 565, Side 1. The "613" is a fictitious CTP ID.

Margins

Your substitute tax forms must have margins on all sides at least as large as the margins on the official forms. Generally, margins on the official forms are 1/2" or larger.

Type Style

The FTB designs California tax forms using Helvetica type style in increments of 6 lines per inch and 10 strike zones per inch. Substitute tax forms must closely resemble the style and size of type used on the official forms.

Shading Requirements

The FTB shades specific areas on some California tax forms. Your substitute tax forms must be shaded in those areas. Failure to do so will result in the disapproval of your substitute tax forms. The exact placement may change from year to year.

Paper

Print substitute tax forms on good quality, white, standard stock machine paper. Use paper that is 8 1/2" x 11".

Ink

Use black ink.

Internal Control Numbers

Internal control numbers and symbols used by computerized processors to identify the taxpayer and tax practitioner may be shown on substitute tax forms. However, the taxpayer or representative must agree to the use of such numbers or symbols. If you use these numbers or symbols, **do not** print them in the top right margin of the substitute tax form. Print them in either the top left margin or the bottom margin below the registration mark. Also, if your company chooses to print these numbers in the bottom margin, **print them away from the document ID**.

Guidelines for Printing Taxpayer Entity Information for Forms 540EZ, 540NR and 540X

Use the following guidelines to program entity data (taxpayer's name and address area) on Form 540EZ, Form 540NR and Form 540X. Failure to do so will result in the disapproval of these substitute tax forms. **Note:** On these forms, the entity information does not need to begin on a specific line.

Asterisks in the Entity

Two asterisks (**) on line 1 of the entity indicate to FTB's key data operators that taxpayer entity information is **unchanged** from the previous year. In that case, FTB's key data operators only need to enter the last four digits of the taxpayer's social security number (SSN) and the first four letters of the taxpayer's last name. This saves the FTB time and prevents data entry errors. FTB's computer will then retrieve the complete name(s), address and SSN(s) for the taxpayer and the taxpayer's spouse, if any.

Users of your product may **only** print two asterisks (**) on line 1 of the entity area if the taxpayer (and taxpayer's spouse, if any):

- Filed a California Form 540, 540A, 540EZ, or 540NR return last year;
- Did not change the address from the one shown on last year's return;
- Has the same SSN as last year;
- Has the same name (first, middle and last) as last year;
- Has the same filing status as last year; and
- Is not deceased.

Note: Users of your product may **only** print two asterisks (**) on line 1 of the entity on Form 540X if all of the above conditions exist. Otherwise, they should **not** print the asterisks.

If the above conditions are not met or the taxpayer entity information has changed, do **not** print two asterisks (**) on line 1 of the entity area. Failure to follow these instructions may prevent updated information from being recorded on the taxpayer's file.

Taxpayer Entity Information Examples:

111-11-1111 MISS ** LISA A MISSION	98	111-11-1111 WILL ** 222-22-2222 ROBERT J WILLIAMS BARBARA S WILLIAMS	98
1234 STATE ST CROWN CA 12345-6789		9876 LONGNAME WY APT WALLACE CA 12345-6789	141
111-11-1111 TAXP ** 222-22-2222 JOHN Q TAXPAYER JANE S TAXPAYER	98		98 (DECD 12-10-98)
12345 SHORT ST ANYPLACE CA 12345		3452 BUSY DR NO BORDERTOWN CA 12345	ERT ROBERTS 5
111-11-1111 CART SUSAN M CARTOON	98		
HOMESTYLE NURSING HOME 1234 BEAUTIFUL DR WELCOME CA 54321			

Note: If there is no spouse name, leave that line blank. If there is no additional address or executor/guardian name, leave that line blank.

To reduce the instances where your user hears from a client about processing problems, include the following in your user's manual:

- Asterisks in the Entity on page 19; and
- Entry Instructions below.

Entry Instructions

- Alpha characters must be in upper case.
- Use no punctuation or symbols. **Note:** If a fraction is part of the street address, enter a forward facing slash (/). **Note:** This is the **only** symbol that may be used in the taxpayer name and address area.
- Monetary amounts. See "Monetary Amounts" on page 17 for specific information on how to enter.
- **Do not** space in the name control (first four letters of the taxpayer's last name) field.
- **Do not** include titles or ranks such as DR MD ENSIGN SGT etc.
- Use Roman numerals (alpha characters) for numeric suffixes.
- Never space in name field except for JR SR II etc.
- The SSN must be 11 digits (includes "-"). Enter "000-00-0000" in the SSN field if an individual has applied for or does not have an SSN.
- Use standard abbreviations for the suffix of the street name. See "Standard Abbreviations" on page 22.
- **Do not** enter apartment and apartment number/letter in the street address field. Enter in the designated "apartment" and "apartment number" fields. These fields are on the same line as the street address field. **Note:** Enter APT, BLDG, SP, STE, RM, FL, NO and UN in the "apartment" field.
- Additional address field is a supplemental field used for **only**: "in care of" name and additional address information.
- Military "APO" or "FPO" addresses:
 - a) Enter "APO" or "FPO in the first three positions of the city field;
 - b) **Do not** enter the name of the city for "APO" and "FPO" addresses; and
 - c) Enter two-digit state code in the state field:

City Field	State Code	ZIP Code Range
APO	AA	34000-34099
APO	AE	09000-09899
FPO	AP	96200-96699

- In the state field, use the standard two-digit abbreviation for the state or the United States possession. See "State or U.S. Possessions Abbreviations" on page 22.
- If foreign address, enter country beginning in the state field.
- ZIP Code can be 10 digits (includes "-").
- Apply these guidelines, then truncate if the information exceeds the field length.

Note: To help eliminate those instances when the City, State and ZIP Code are entered into the City Field, add an error check at the end of the City Field for numeric characters.

Standard Abbreviations

AFB	PARKWAY	PKY
APT	PLACE	PL
AV	POST OFFICE BOX	PO BX
BL	ROAD	RD
BLDG	ROOM	RM
CIR	SAN	SN
CT	SOUTH *	S
DEPT	SOUTHEAST *	SE
DR	SOUTHWEST*	SW
E	SPACE	SP
FL	SQUARE	SQ
HWY	STREET	ST
LN	SUITE	STE
N	TERRACE	TER
NE	UNIT	UN
NW	WAY	WY
NO	WEST *	W
	AV BL BLDG CIR CT DEPT DR E FL HWY LN N NE NW	APT PLACE AV POST OFFICE BOX BL ROAD BLDG ROOM CIR SAN CT SOUTH * DEPT SOUTHEAST * DR SOUTHWEST* E SPACE FL SQUARE HWY STREET LN SUITE N TERRACE NE UNIT NW WAY

^{*} ABBREVIATE ONLY WHEN USED AS A DIRECTION.

State or U.S. Possessions Abbreviations

ALABAMA	AL	MONTANA	MT
ALASKA	AK	NEBRASKA	NE
AMERICAN SAMOA	AS	NEVADA	NV
ARIZONA	AZ	NEW HAMPSHIRE	NH
ARKANSAS	AR	NEW JERSEY	NJ
CALIFORNIA	CA	NEW MEXICO	NM
COLORADO	CO	NEW YORK	NY
CONNECTICUT	CT	NORTH CAROLINA	NC
DELAWARE	DE	NORTH DAKOTA	ND
DIST COLUMBIA	DC	NORTHERN MARIANA	MP
FEDERATED STATES OF	FM	ISLANDS	
MICRONESIA		OHIO	OH
FLORIDA	FL	OKLAHOMA	OK
GEORGIA	GA	OREGON	OR
GUAM	GU	PALAU	PW
HAWAII	HI	PENNSYLVANIA	PA
IDAHO	ID	PUERTO RICO	PR
ILLINOIS	IL	RHODE ISLAND	RI
INDIANA	IN	SOUTH CAROLINA	SC
IOWA	IA	SOUTH DAKOTA	SD
KANSAS	KS	TENNESSEE	TN
KENTUCKY	KY	TEXAS	TX
LOUISIANA	LA	UTAH	UT
MAINE	ME	VERMONT	VT
MARSHALL ISLANDS	MH	VIRGIN ISLANDS	VI
MARYLAND	MD	VIRGINIA	VA
MASSACHUSETTS	MA	WASHINGTON	WA
MICHIGAN	MI	WEST VIRGINIA	WV
MINNESOTA	MN	WISCONSIN	WI
MISSISSIPPI	MS	WYOMING	WY
MISSOURI	MO		

Guidelines for Developing Substitute Schedule K-1s (565)

Tax software developers, professional preparers, transfer agents and others who choose to develop substitute Schedule K-1s (565) in a paper or magnetic media format (CD-ROM, diskette or magnetic tape) must complete and return to the FTB form FTB 1096, Agreement to Comply with FTB Pub. 1098.

If you choose to develop Schedule K-1s (565) that are transferable to a cartridge or magnetic tape, you must submit a test file to FTB to ensure process compatibility. If you submit Schedule K-1s (565) via a CD-ROM or diskette, you must submit a test file or use FTB's K-1 TestWare before you submit the Schedule K-1s (565) to the FTB. (K-1 TestWare validates your files and enables you to send error free files.) For more information about how to develop substitute magnetic media Schedule K-1s (565), get FTB Pub.1062, Guide for K-1 (565) Filing by CD-ROM, Diskette or Magnetic Media. This publication and the K-1 TestWare are both available on FTB's website or you may call the e-file Help Desk at (916) 845-0353.

Note: Paper substitute Schedule K-1s (565) may be either a one-sided or two-sided format. The one-sided format requires only tax data lines (line 1 through line 22 and tables) that are applicable to the taxpayer to print. The two-sided format will print all data lines. Both require review and approval before releasing to customers and clients.

Claiming Additional Credits on Personal and Business Entity Tax Forms

Forms 540 and 540NR

Use the following to program additional credits in your company's personal entity software products. If the personal entity taxpayer claims only one or two credits, the credit name, code number (use credit acronym and code number shown on page 31) and amount should print on the applicable lines of Forms 540 and 540NR. When a taxpayer claims credits on Schedule P (540 or 540NR) and the credit is listed in more than one section, total column (b) of the credits that have the same code numbers and bring the total forward to the applicable line of the form being filed.

If the personal entity taxpayer has any other credits to claim on Schedule P (540 or 540NR), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It's not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on the return. The credits **must** be brought forward to the applicable lines of the form being filed. It is also unacceptable to use the "more than two credits" line or the "total credits" line if the individual credit lines are blank.

Forms 100 and 100S

Use the following to program additional credits in your company's business entity software products. If the business entity taxpayer claims only one, two or three credits, the credit name, code number (use credit acronym and code number shown on page 31) and amount should print on the applicable lines of Forms 100 or 100S. When a taxpayer claims credits on Schedule P (100) and the credit is listed in more than one section, total column (b) of the credits that have the same code numbers and bring the total forward to the applicable line of the form being filed.

If the business entity taxpayer has any other credits to claim on Schedule P (100), add the amounts from column (b) for those credits and bring the total forward to the applicable line of the form being filed. It's not sufficient to print "See Schedule P" or "Schedule P Attached" in the "credits" area on the return. The credits **must** be brought forward to the applicable lines of the form being filed. It is also unacceptable to use the "more than three credits" line or the "total credits" line if the individual credit lines are blank.

SCANNABLE FORM 540 AND FORM 540A

Introduction

These guidelines are for computerized tax processors, tax software developers, computer programmers and others who develop software that produces scannable Forms 540 and 540A. FTB will use its IADC system to process refund or no amount due (non-remit) scannable forms and its new MARCS System to process balance due returns received with payment attached (remit).

Scannable Forms 540 and 540A will be the only computer-prepared format of Form 540, California Resident Income Tax Return, and Form 540A, California Resident Income Tax Return, that the FTB will approve. The FTB will provide an alternative, on a case by case basis, for those companies who cannot develop scannable forms. However, this will not apply to those companies who developed 1997 scannable forms.

Tax practitioners who want to computer prepare scannable Forms 540 and 540A for their clients will need to use:

- The software you develop that produces FTB approved scannable Forms 540 and 540A;
- The personal computer hardware that your software requires to produce your company's FTB approved scannable Forms 540 and 540A (i.e., font cartridges, etc.);
- The instructions you provide to produce accurate scannable Forms 540 and 540A;
- The "Asterisks in the Entity" guidelines and "Entry Instructions" for entity data; and
- The FTB approved overlay, if needed.

Guidelines for Preparing Scannable Tax Forms

Because of legislative changes, equipment innovations and procedural improvements, these guidelines are subject to change.

Instructional Text

Same as substitute tax forms. See page 17.

Monetary Amounts

Monetary lines in the conventional areas of scannable Forms 540 and 540A must include the vertical rule ("penny line") that separates dollars from cents. However, if your tax software program prints a decimal point following the dollar amount, you may remove the vertical rule. **Please indicate this in your forms review package cover letter. Note:** Monetary amounts in the scanband of scannable Forms 540 and 540A **must** be dollars only with no decimal points or other punctuation.

Tax software may be programmed to omit printing the cents of monetary amounts in the conventional areas of scannable Forms 540 and 540A. However, all monetary amounts entered must follow a consistent format. **Note:** Companies are strongly urged to round figures to whole dollar amounts. This follows the official return instructions.

Tax software developers who use another company's forms that include the vertical rule **must** hard code "00" to print on each voluntary contribution line.

You may program your software to print a "12 position" dollar amount (includes commas and decimal point) in the "**conventional**" area on all California personal income tax forms. FTB's Tandem and MARCS systems will output 11 positions; no punctuation. Example: 000,000,000. will be processed as: 0000000000

Unless a specific line instruction requires a zero (-0-), leave the conventional line blank when there is no entry. **Do not** print the word "NONE."

Negative Amounts

Program negative monetary amounts to print in the scanbands as shown below. Do not use brackets in the scanband.

(a) -549

Layout

See the specifications for each scannable form.

CTP ID

Same as substitute tax forms. See page 18.

Keying Symbols

The conventional area of scannable Forms 540 and 540A must include the keying symbols.

Source Code

Same as substitute tax forms. See page 19. Also see "Final Forms on FTB's Internet Website" on page 19.

Margins

For scannable Forms 540 and 540A, the margins are the same as substitute tax forms. See page 19.

Type Style

The FTB designs California tax forms using Helvetica type style in increments of 6 lines per inch and 10 strike zones per inch. The conventional parts of scannable Forms 540 and 540A must closely resemble the style and size of type used on the official forms.

Shading Requirements

There is no shading on scannable forms.

Paper

Print scannable tax forms on good quality, white, standard stock machine paper. Use paper that is 8 1/2" x 11".

Ink

Use black ink.

Internal Control Numbers

Same as substitute tax forms. See page 20.

Printing

All printing must be:

- Laser, daisy wheel or "letter quality" dot matrix.
- Courier, standard OCR-A font or "standard print" font. **Do not** use bold font.
- 10 pitch (pica spacing).
- Original printed output (no corrections).
- On one side of the paper (no duplexing).
- 6 lines per inch.
- Alpha characters must be in upper case.

Note: If an overlay is required to produce FTB approved scannable form(s), it must include the required graphics (i.e., patch and keying symbols) and grid marks for correct placement of graphics.

How to Program the Scannable Patch

Use the Kodak, Patch Code II, specifications (distributed by the FTB in 1993) to program your patch for scannable Forms 540 and 540A. If your company did not develop scannable forms in 1993, please request a copy of the Kodak, Patch Code II, specifications by calling (916) 845-3553.

The scannable patch is a pattern of parallel alternating black bars and spaces. To program correctly, follow these specifications:

- Horizontal and vertical placement of the patch is critical for proper operation.
 - Patch **must** appear with the bars parallel to the leading center of the scannable form;
 - The beginning of the patch **must** start on print line 4 at position 33 for a length of 20 positions (2 inches):
 - There **must** be at least 0.20 inches (5mm) of space between the patch and any other printed information; and
 - The patch **may not** exceed print line 8.

How to Print the Scannable Patch

- 1) Print the patch **only** on Side 1 of the scannable form.
- 2) The ink used **must** be carbon-based black or equivalent.

Document ID

The document ID is required on scannable Forms 540 and 540A. See "Registration Marks and Document ID Specifications for Use on California 1998 Tax Forms" on page 10 and "Samples of Registration Marks and Document ID Placement" on page 11 for more information.

Guidelines for Printing Taxpayer Entity Information for Scannable Forms 540 and 540A

Use the following guidelines to print entity data (taxpayer's name and address area) on scannable Forms 540 and 540A. Failure to do so will result in the disapproval of your scannable tax forms.

Asterisks in the Entity

Two asterisks (**) on print line 10 of the entity indicate to FTB that taxpayer entity information is **unchanged** from the previous year.

Users of your product may **only** print two asterisks (**) on print line 10 of the entity area if the taxpayer (and taxpayer's spouse, if any):

- Filed a California Form 540, 540A, 540EZ or 540NR return last year;
- Did not change the address from the one shown on last year's return;
- Has the same SSN as last year;
- Has the same name (first, middle and last) as last year;
- Has the same filing status as last year; and
- Is not deceased.

If the above conditions are not met or the taxpayer entity information has changed, do **not** print two asterisks (**) on print line 10 of the entity area. Failure to follow these instructions may prevent updated information from being recorded on the taxpayer's file.

Taxpayer Entity Information Examples:

111-11-1111 MISS ** 99 LISA A MISSION	В
1234 STATE ST CROWN CA 12345-6789	
111-11-1111 TAXP ** 222-22-2222 99 JOHN Q TAXPAYER JANE S TAXPAYER	В
12345 SHORT ST ANYPLACE CA 12345	
111-11-1111 CART 9: SUSAN M CARTOON	В
HOMESTYLE NURSING HOME 1234 BEAUTIFUL DR WELCOME CA 54321	
111-11-1111 WILL ** 222-22-2222 99 ROBERT J WILLIAMS BARBARA S WILLIAMS	В
9876 LONGNAME WY APT 1- WALLACE CA 12345-6789	41
111-11-1111 SMIT 99 ROBERT J SMITH (DECI	B D 12-10-98)
3452 BUSY DR ROBERT 1 BORDERTOWN CA 12345	ROBERTS

Note: If there is no spouse name, leave that line blank. If there is no additional address or executor/guardian name, leave that line blank.

SCANNABLE FORM 540 AND FORM 540A

To reduce the instances where your user hears from a client about processing problems, include the following in your user's manual:

- Asterisks in the Entity on page 20.
- Entry Instructions below.
- Mailing and Assembly Instructions for Scannable Forms 540 and 540A on page 29.

Entry Instructions

- Alpha characters must be in upper case.
- Use no punctuation or symbols. **Note:** If a fraction is part of the street address, enter a forward facing slash (/). **Note:** This is the **only** symbol that may be used in the taxpayer name and address area.
- Monetary amounts. See "Monetary Amounts" on page 17 for specific information on how to enter.
- **Do not** space in the name control (first four letters of the taxpayer's last name) field.
- **Do not** include titles or ranks such as DR MD ENSIGN SGT etc.
- Use Roman numerals (alpha characters) for numeric suffixes.
- Never space in name field except for JR SR II etc.
- The SSN must be 11 digits (includes "-"). Enter "000-00-0000" in the SSN field if an individual has applied for or does not have an SSN.
- Use standard abbreviations for the suffix of the street name. See Standard Abbreviations on page 22.
- **Do not** enter apartment and apartment number/letter in the street address field. Enter in the designated "apartment" and "apartment number" fields. These fields are on the same line as the street address field. **Note:** Enter APT, BLDG, SP, STE, RM, FL, NO and UN in the "apartment" field.
- Additional address field is a supplemental field used for **only**: "in care of" name and additional address information.
- Military "APO" or "FPO" addresses:
 - Enter "APO" or "FPO" in the first three positions of the city field;
 - **Do not** enter the name of the city for "APO" and "FPO" addresses; and
 - Enter two-digit state code in the state field:

City Field	State Code	ZIP Code Range
APO	AA	34000-34099
APO	AE	09000-09899
FPO	AP	96200-96699

- In the state field, use the standard two-digit abbreviation for the state or the United States possession. See State or U.S. Possessions Abbreviations on page 22.
- If foreign address, enter country beginning in the state field.
- ZIP Code can be 10 digits (includes "-").
- Apply these guidelines, then truncate if the information exceeds the field length.

Note: To help eliminate those instances when the City, State and ZIP Code are entered into the City Field, add an error check at the end of the City Field for numeric characters.

Mailing and Assembly Instructions for Scannable Forms 540 and 540A

- Submit original scannable form (**no** labels, duplexing (double-sided copies), photocopies or corrections). **Note:** If an overlay is used, be sure to follow the overlay instructions. This will help ensure correct placement of the scannable graphic patch, taxpayer's name and address information and taxpayer's tax data.
- Sign the scannable form in the space provided. If a joint return, spouse's signature is required.
- **Staple** "state" copy of Form(s) W-2, W-2G and 1099-R to the front of Side 1 in the area below the words "Step 4, Taxable Income."
- Make check or money order payable to the "Franchise Tax Board" for the full amount. Write the taxpayer's social security number and "1998 Form 540" or "1998 Form 540A" on it.
- **Staple** check or money order to the front of Side 1 on scannable Forms 540 and 540A in the area below the words "Step 3, Exemptions."
- **Do not** attach the federal return to scannable Form 540A.
- When required, staple federal forms and California supporting forms/schedules to the back of scannable Form 540.
- **Staple** special handling forms (FTB 3595, FTB 5805, FTB 5805F, etc.) to the front of Side 1 in the upper-left hand corner.
- **Staple** entire return together in the upper-left hand corner.

Mailing Addresses for Scannable Forms 540 and 540A

Mail REFUND or NO AMOUNT DUE returns to:	Mail BALANCE DUE returns to:
IMAGE PROCESSING	FRANCHISE TAX BOARD
FRANCHISE TAX BOARD	PO BOX 942867
PO BOX 942840	SACRAMENTO CA 94267-0001
SACRAMENTO CA 94240- 0009	

GUIDELINES FOR SCANNABLE FORM 540

How Must the Form 540 Scannable Band Appear?

The scannable band is a fixed format located on Side 1. The two-digit line numbers in the scanband correspond to the calculation line numbers in the conventional area of Form 540:

- Entries will be in four columns;
- Courier, standard OCR-A font or "standard print" font. **Do not** use bold font;
- 10 pitch (pica spacing);
- The first column will start at line 19 at position 8, for a width of 14 printed positions;
- There **must** be 4 spaces between columnar format;
- The width of the 4 columns **must** be 14 printed positions;
- Right justify all dollar amounts and numeric entries. Omit leading zeros;
- Print "0" in fields that contain no data. **Do not** print NONE;
- All monetary entries **must** be positive and in dollars only. **NO** decimal points, commas, or other symbols or punctuation. **EXCEPTION**: For negative amounts on line 17, use a minus sign ("-") to precede the first digit. **Do not** use brackets;
- "0" will indicate "No" and "1" will indicate "Yes" for field numbers "06", "3800", "3803", "CATMT", SCHG1", "5870A" and "5805 5805F";
- Tax preparer ID number (FEIN) (print line 26). Right justify, no dashes. **Mandatory**, professional products only;
- For field "APE", "0" will indicate a calendar year end and "MMYY" will indicate a fiscal year end (month and year);
- Use field numbers 28 and 29 for the credits shown on page 31. The credit amount **must** have a three-digit numeric code preceding the dollar amount. The acronym name and code number should print on the applicable lines in the conventional area of Form 540. For example, "17320" designates a Dependent Parent credit of \$20;
- Use field number 31 for the nonrefundable renter's credit.

When to Check the "CA TMT limit" Box on Scannable Form 540, Line 21

The purpose of the check boxes is solely to tell FTB processing why a limited amount was entered on line 21.

- If the exemption credit is limited by TMT check the "CA TMT limit" box and print a "1" in the scanband after CATMT.
- If the exemption credit is not limited by TMT do not check the "CA TMT limit" box and print "0" in the scanband after CATMT.

Credit Names, Acronyms and Code Number List

orcan Names, Acronyms and odde Namber	List				
Include this list in your user's manual.	*PIT = Personal Income Tax	*B&C = Bank and	Corporation ⁻	Tax	
<u>Credit Name</u>		<u>Acronym</u>	Code	PIT*	B&C*
Child Adoption		CHILD ADOPT	197	X	
Community Development Financial Institution Deposits		CDFI DEPOSIT	209	X	Χ
					٨
Dependent Parent		DEP PARENT	173	X	V
Disabled Access		DSABL ACCESS	205	X	X
Donated Agricultural Products Transportation		DONATE AGTRN	204	X	X
Employer Child Care Contribution		CHLDCARE CTB	190	X	X
Employer Child Care Program		CHLDCARE PRG	189	Χ	Х
Enhanced Oil Recovery		ENHNC OILREC	203	Χ	Χ
Enterprise Zone Employee		E/Z EMPLE	169	Χ	
Enterprise Zone Hiring & Sales or Use Tax		E/Z HIRE/USE	176	Χ	Χ
Farmworker Housing					
New Construction/Rehabilitation		F/W HS CONST	207	Χ	Χ
New Construction/Rehabilitation Loans		F/W HS LOAN	208		Χ
Joint Custody Head of Household		JT CSTDY HOH	170	Χ	
Los Angeles Revitalization Zone Hiring & Sales or Use Tax Credit		LARZ HRE/USE	159	Χ	Χ
Low-Income Housing		LOW-INC HOUS	172	Χ	Χ
Manufacturers' Investment		MFG INVSTMNT	199	Χ	Χ
Manufacturing Enhancement Area (MEA) Hiring		MEA HIRE	211	Χ	Χ
Nonrefundable Renter's		NONE	NONE	Χ	,,
Other State Tax		OTHER STATE	187	Χ	
Prior Year Alternative Minimum Tax		PRIOR YR AMT	188	X	Χ
Prison Inmate Labor		INMATE LABOR	162	X	X
		P/A HIRE/USE	177	X	X
Program Area Hiring & Sales or Use Tax Research		RESEARCH	183	X	X
Rice Straw		RICE STRAW	206	X	X
Salmon & Steelhead Trout Habitat Restoration		SALMON/TROUT	200	X	Χ
Senior Head of Household		SR HOH	163	Χ	
					X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions		SR HOH	163	X X <u>PIT*</u>	
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax		SR HOH TTA HIRE/USE	163 210	X X	Χ
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions		SR HOH TTA HIRE/USE <u>Acronym</u>	163 210 <u>Code</u>	X X <u>PIT*</u>	Χ <u>B&C*</u>
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products		SR HOH TTA HIRE/USE Acronym AGRI PRODUCT	163 210 <u>Code</u> 175	X X <u>PIT*</u> X	X <u>B&C*</u> X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System		SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO	163 210 <u>Code</u> 175 196	X X <u>PIT*</u> X X	X <u>B&C*</u> X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software*		SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG	163 210 <u>Code</u> 175 196 181	X X <u>PIT*</u> X X	X <u>B&C*</u> X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:		SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG	163 210 <u>Code</u> 175 196 181	X X <u>PIT*</u> X X	X <u>B&C*</u> X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing: Employee Vanpool Program		SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT	163 210 <u>Code</u> 175 196 181 202	X X <u>PIT*</u> X X X	X <u>B&C*</u> X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing: Employee Vanpool Program Employer Ridesharing:		SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT	163 210 Code 175 196 181 202	X X <u>PIT*</u> X X X	X <u>B&C*</u> X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:		SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR	163 210 Code 175 196 181 202 194	X X PIT* X X X X	X <u>B&C*</u> X X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:		SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR	163 210 <u>Code</u> 175 196 181 202 194 191	X X PIT* X X X X	X <u>B&C*</u> X X X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:		SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT	163 210 <u>Code</u> 175 196 181 202 194 191 192 193	X X PIT* X X X X X X	X <u>B&C*</u> X X X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:		SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT NRG CSRV CO	163 210 <u>Code</u> 175 196 181 202 194 191 192 193 182	X X PIT* X X X X X X	X <u>B&C*</u> X X X X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:	a Tay	SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT NRG CSRV CO LOW-EMS VHCL	163 210 <u>Code</u> 175 196 181 202 194 191 192 193 182 160	X X PIT* X X X X X X X X	X B&C* X X X X X X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:	• Tax	SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT NRG CSRV CO LOW-EMS VHCL LAMBRA HR/US	163 210 <u>Code</u> 175 196 181 202 194 191 192 193 182 160 198	X X PIT* X X X X X X X X X X X X X X	X B&C* X X X X X X X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:	тах	SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT NRG CSRV CO LOW-EMS VHCL LAMBRA HR/US ORPHN DRG CO	163 210 <u>Code</u> 175 196 181 202 194 191 192 193 182 160 198 185	X X PIT* X X X X X X X X X X X X X X	X B&C* X X X X X X X X
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Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:	· Tax	SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT NRG CSRV CO LOW-EMS VHCL LAMBRA HR/US ORPHN DRG CO POLTCL CTB RCYCL EQUIP RES RNT/FARM	163 210 <u>Code</u> 175 196 181 202 194 191 192 193 182 160 198 185 184 174 186	X X PIT* X X X X X X X X X X X X X X X X X X X	X B&C* X X X X X X X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:	· Tax	SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT NRG CSRV CO LOW-EMS VHCL LAMBRA HR/US ORPHN DRG CO POLTCL CTB RCYCL EQUIP RES RNT/FARM R/S CO	163 210 <u>Code</u> 175 196 181 202 194 191 192 193 182 160 198 185 184 174 186 171	X X PIT* X X X X X X X X X X X X X X X X X X X	X B&C* X X X X X X X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:	? Tax	SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT NRG CSRV CO LOW-EMS VHCL LAMBRA HR/US ORPHN DRG CO POLTCL CTB RCYCL EQUIP RES RNT/FARM R/S CO SLR NRG CO	163 210 <u>Code</u> 175 196 181 202 194 191 192 193 182 160 198 185 184 174 186 171 180	X X PIT* X X X X X X X X X X X X X X X X X X X	X B&C* X X X X X X X X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:	! Tax	SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT NRG CSRV CO LOW-EMS VHCL LAMBRA HR/US ORPHN DRG CO POLTCL CTB RCYCL EQUIP RES RNT/FARM R/S CO SLR NRG CO SLR PUMP CO	163 210 <u>Code</u> 175 196 181 202 194 191 192 193 182 160 198 185 184 174 186 171 180 179	X X PIT* X X X X X X X X X X X X X X X X X X X	X B&C* X X X X X X X X X X X
Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:	· Tax	SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT NRG CSRV CO LOW-EMS VHCL LAMBRA HR/US ORPHN DRG CO POLTCL CTB RCYCL EQUIP RES RNT/FARM R/S CO SLR NRG CO SLR PUMP CO TECHPROP CTB	163 210 <u>Code</u> 175 196 181 202 194 191 192 193 182 160 198 185 184 174 186 171 180 179 201	X X PIT* X X X X X X X X X X X X X X X X	X B&C* X X X X X X X X X X
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Senior Head of Household Targeted Tax Area (TTA) Hiring & Sales or Use Tax Repealed Credits With Carryover Provisions Agricultural Products Commercial Solar Electric System Commercial Solar Energy Credit Carryover Contribution of Computer Software* Employee Ridesharing:	• Тах	SR HOH TTA HIRE/USE Acronym AGRI PRODUCT COMSLR EL CO COM SLR NRG CTB COMPSOFT R/S EMPLE VN R/S LG EMPLR R/S SM EMPLR R/S TRANSIT NRG CSRV CO LOW-EMS VHCL LAMBRA HR/US ORPHN DRG CO POLTCL CTB RCYCL EQUIP RES RNT/FARM R/S CO SLR NRG CO SLR PUMP CO TECHPROP CTB	163 210 <u>Code</u> 175 196 181 202 194 191 192 193 182 160 198 185 184 174 186 171 180 179 201	X X PIT* X X X X X X X X X X X X X X X X	X B&C* X X X X X X X X X X X

Submitting Scannable Form 540 and Scannable Form 540 Overlay for Approval Checklist

	annable Form 540 tity Data Placement
	·
	get entity data placement approval, submit returns that:
	Follow "Entry Instructions" on page 28 Print the asterisks (see "Asterisks in the Entity" on page 27)
	Do not print the asterisks (see "Asterisks in the Entity" on page 27)
	Maximize all entity fields. PLEASE DO NOT FILL FIELDS WITH "Xs." If your software does not support the maximum entity
_	field size, indicate the supported field size in your cover letter.
	Have all fields in the correct location (see "Scannable Form 540 Specifications" that begins on page 34)
	Check the "Yes" box for Federal Return Attachment Required
	Check the "No" box for Federal Return Attachment Required
	anband Data Placement
	get scanband data placement approval, submit returns that:
	Follow "How Must the Form 540 Scannable Band Appear?" on page 30
	Have all fields in the correct location (see "Scannable Form 540 Specifications" that begins on page 34)
	Have matching amounts in the scanband and conventional form lines
	Have a fiscal year filer*
	Have a calendar year filer
	Have a positive amount on line 17
	Have a negative amount on line 17 (DO NOT USE BRACKETS)*
	Print example of CATMT box checked (see page 30)
	Print example of CATMT box not checked (see page 30)
	Have entries (other than -0-) on line 28 and line 29 (include 3 digit credit code)* (see page 31)
	Have entry (other than -0-) on line 31
	Print "1" in at least one of the check off boxes (i.e., 3800, 3803, CATMT, SCHG1, 5870A and 5805 5805F)*
	Print example of tax preparer ID (FEIN) (print line 26) - Mandatory, professional products only
Lir	ne Geometry
	Bold line at vertical position (print position) 6 through 80 and horizontal position (print line) 17
	Bold line at vertical position (print position) 6 through 80 and horizontal position (print line) 33
	Bottom registration mark (2-point rule) line at vertical position (print positions 5-28; 30-35; 50-55; 57-80 and print line 62
	Bottom registration mark (2-point rule) line at vertical positions 35 and 50 and print line 62; end at print line 63
	Follows "Samples of Registration Marks and Document ID Placement" on page 11
Pa	tch
	Patch at vertical position (print position) 33 through 52 and horizontal position (print line) 4 through 8
	Follows "How to Program the Scannable Patch and How to Print the Scannable Patch" that begins on page 26
	nventional Form
	Vertical rule (penny line) shown on form. If product does not support the vertical rule, then the cover letter must indicate that the
	product will always print a decimal point.
	Follows "Guidelines for Preparing Scannable Tax Forms" that begins on page 24
Ke	ying Symbols and Source Code
₽	Follows "Guidelines for Preparing Scannable Tax Forms" that begins on page 24
Sca	annable Form 540 Overlay
	get overlay approval, submit materials needed to create a Scannable Form 540 tax return (i.e., overlay, overlay instructions and tax
	urn data).

If your software does not support this item, indicate so in your cover letter.



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Definition	ons: ALPHA =	A-Z (MUS'	T BE ALL C	CAPS)	
	NUMERIC =	0-9		,	
	ALPHANUMERIC =	A-Z, 0-9			
	LEFT JUSTIFY =	LJ			
Print		Begin	Maximum	End	
Line		Print	Field	Print	Field
<u>Number</u>	Identification	<u>Position</u>	<u>Length</u>	<u>Position</u>	<u>Description</u>
1 - 3	Blank	-	-	_	-
4	Title of Form and Tax Year Area	6	25	30	conventional form size/style
4	Patch Area	33	20	52	use Kodak patch code specifications
	Title of Form and Tax Year Area	6	25	30	conventional form size/style
5 5	Patch Area	33	20	52	use Kodak patch code specifications
5	Form Identifier (540) Area	71	5	75	conventional form size/style
6	Title of Form and Tax Year Area	6	25	30	conventional form size/style
6	Bold Line	6	25	30	-
6	Patch Area	33	20	52	use Kodak patch code specifications
6	Form Identifier (540) Area	71	5	75	conventional form size/style
6	Bold Line	55	26	80	-
7	Account Period Ending	6	3	8	"APE"
7	Fiscal Year Beginning	10	8	17	MM-DD-YY or leave blank
7	Fiscal Year Ending	20	8	27	MM-DD-YY or leave blank
7	Patch Area	33	20	52	use Kodak patch code specifications
7	Federal Return Attachment Area (option	nal 55	25	79	conventional form size/style
	field, mandatory language. See page 43	for			
	language).				
8	Patch Area	33	20	52	use Kodak patch code specifications
8	Federal Return Attachment Area (option		25	79	conventional form size/style
	field, mandatory language. See page 43	for			
	language).				
9	Do Not Attach Label Area	6	6	11	conventional form size/style
10	Do Not Attach Label Area	6	6	11	conventional form size/style
10	Taxpayer's SSN (mandatory)	16	11	26	Numeric, "-"
10	Name Control (First Four Letters of Las	t 29	4	32	Alpha, No Embedded Spaces
	Name) (mandatory)				No symbols or punctuation
10	If taxpayer name and address information		2	35	"***"
	unchanged from previous year, enter "*	***			
1.0	otherwise, leave blank (mandatory)) 20	11	40	
10	If Joint Return, Spouse's SSN (mandato	•	11	48	Numeric, "-"
10	Form Year Indicator (mandatory)	54	2	55	"98"
10	PACARRP Box Area	69	12	80	conventional form size/style
11	Do Not Attach Label Area	6	6	11	conventional form size/style
11	Taxpayer's First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
	impayor of first ranne (managed)	10			. I.p.ia, 110 Elliocadea Spaces
11	Taxpayer's Middle Initial	29	1	29	Alpha

Definitions: ALPHA =		`	T BE ALL C	CAPS)	
	NUMERIC =	0-9			
		A-Z, 0-9			
Duint	LEFT JUSTIFY =	LJ Danie	Ma:	D. J	
Print Line		Begin Print	Maximum Field	End Print	Field
	<u>Identification</u>	Position		Position Position	Description
Number	dentification	1 OSITION	Lengur	1 Osttion	Description
11	If Deceased, Enter "DECD" and Date of	51	15	65	Alphanumeric, "(DECD mm-dd-yy)"
	Death (mandatory)				
11	PACARRP Box Area	69	12	80	conventional form size/style
12	If Joint Return, Spouse's First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
12	If Joint Return, Spouse's Middle Initial	29	1	29	Alpha
12	If Joint Return, Spouse's Last Name (mandatory)	32	17	48	Alpha
12	If Joint Return, Spouse is Deceased, Enter "DECD" and Date of Death (mandatory)	51	15	65	Alphanumeric, "(DECD mm-dd-yy)"
12	PACARRP Box Area	69	12	80	conventional form size/style
13	Step 1 Name and Address Area	6	6	11	conventional form size/style
13	Additional Address	16	30	45	Alphanumeric
13	Executor/Guardian	48	17	64	Alphanumeric
13	PACARRP Box Area	69	12	80	conventional form size/style
14	Step 1 Name and Address Area	6	6	11	conventional form size/style
14	Street Address (mandatory)	16	30	45	Alphanumeric
14	APT, STE, SP, RM, FL, BLDG, UN and NO	48	5	52	Alpha, LJ
14	Number or Letter (No symbols)	54	5	58	Alphanumeric, LJ
14	PACARRP Box Area	69	12	80	conventional form size/style
15	Step 1 Name and Address Area	6	6	11	conventional form size/style
15	City (mandatory)	16	17	32	Alphanumeric
15	State – see page 22 for abbreviations (mandatory)	35	2	36	Alpha
15	If Foreign Address	35	19	53	Alphanumeric
15	ZIP Code	39	10	48	Numeric, "-", LJ
15	PACARRP Box Area	69	12	80	conventional form size/style
16	Step 1 Name and Address Area	6	6	11	conventional form size/style
16	Bold Line	6	75	80	-
16	PACARRP Box Area	69	12	80	conventional form size/style
17 – 33	540 Scanband – see specifications that begin on page 37	-	-	=	-
34 – 61	Conventional Form 540	-	-	=	-
62	Registration Mark (2-point rule) at positions 5-28; 30-35; 50-55; and 57-80	s 5	75	80	bottom line registration mark
63	Registration Mark, document ID * and conventional Form 540	Ξ	Ξ	Ξ	end of bottom registration mark, document ID and conventional form size/style

GUIDELINES FOR SCANNABLE FORM 540

Scannable Form 540 Specifications								
Definitions: ALPHA = A-Z (MUST BE ALL CAPS)								
	NUMERIC	=	0-9					
	ALPHANUMERIC	=	A-Z, 0-9					
	LEFT JUSTIFY	=	LJ					
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Line			Print	Field	Print	Field		
Number Iden	<u>tification</u>		<u>Position</u>	<u>Length</u>	<u>Position</u>	<u>Description</u>		

Note: If there is no spouse name, leave the applicable fields in print line number 12 blank. If there is no additional address or executor/guardian name, leave the applicable fields in print line number 13 blank.

Definitio	ons: NUMERIC =	0-9				
	"1" =	Indicates a l	oox that has b	een check	ed. Exception	on: field No. 01 (filing statu
			the number		that has been	n checked.
	"0" =		e no response	Э.		
D. C.	RIGHT JUSTIFY =	RJ	36 1.	D .	3.6 .	
Print Line		Begin Print	Mandatory Print	Begin Field	Maximum Field	Field
	Identification	Position Position			Length	<u>Description</u>
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17	"FOR COMPUTERIZED USE ONLY"	-	-	_	21	Alpha, Center Justify
17	Bold line	6	-	-	75	-
18	Blank	-	-	-	-	-
19	Filing Status	8	"01"	21	1	"1", "2", "3", "4", or "5"
19	Claiming more than two credits	26	"30"	31	9	Numeric
19	CA Fund for Senior Citizens	44	"49"	49	9	Numeric
19	APE	62	"APE"	72	4	"0", "MMDDYY"
20	Claimed as a Dependent on Another Return	n 8	"06"	21	1	"0", "1"
20	Nonrefundable Renter's Credit	26	"31"	37	3	Numeric
20	Rare/Endangered Species Program	44	"50"	49	9	Numeric
20	3800 Attached Box	62	"3800"	75	4	"0", "1"
21	Senior Exemption	8	"09"	21	1	"1", "2"
21	Alternative Minimum Tax	26	"35"	31	9	Numeric
21	Children's Trust Fund/Prevention of Child	44	"51"	49	9	Numeric
	Abuse					
21	3803 Attached Box	62	"3803"	75	1	"0", 1"
22	Number of Dependents	8	"11"	20	2	Numeric
22	Other Taxes and Credit Recapture	26	"36"	31	9	Numeric
22	CA Breast Cancer Research Fund	44	"52"	49	9	Numeric
22	CATMT Box	62	"CATMT"	75	1	"0", "1"
23	State Wages Form(s) W-2	8	"12"	13	9	Numeric
23	Total Tax	26	"37"	31	9	Numeric
23	CA Firefighters' Memorial Fund	44	"53	49	9	Numeric
23	Schedule G-1 Attached Box	62	"SCHG1"	75	1	"0", "1"
24	CA Adjustments - Subtractions	8	"14"	13	9	Numeric
24	CA Income Tax Withheld	26	"38"	31	9	Numeric
24	CA Public School Library Protection Fund		"54"	49	9	Numeric
24	5870A Attached Box	62	"5870A"	75	1	"0", "1"
25	CA Adjustments - Additions	8	"16"	13	9	Numeric
25	1998 CA Estimated Tax and Amount Applied from 1997 Return. Include Amounts from FTB 3519 or Schedule K-1 (541).	26	"39"	31	9	Numeric
25	D.A.R.E. CA (Drug Abuse Resistance Education) Fund	44	"55"	49	9	Numeric
25	5805 5805F Attached Box	62	"5805 5805F"	75	1	"0", "1"
26	CA Adjusted Gross Income	8	"17"	13	9	Numeric
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	"0" RIGHT JUSTIFY		Will indicat	e no response	e.			
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Line			Print	Print	Field	Field	Field	
	Identification		Position			<u>Length</u>	<u>Description</u>	
								
26	Excess CA SDI or VPDI With	held	26	"41"	31	9	Numeric	
26	CA Military Museum Fund		44	"56"	49	9	Numeric	
26	Tax Preparer ID (FEIN) (Mane	datory,	-	-	67	9	Numeric, no dashes, RJ	
	professional products only)							
27	Standard/Itemized Deductions		8	"18"	13	9	Numeric	
27	Overpaid Tax		26	"43"	31	9	Numeric	
27	CA Mexican American Vetera	ns' Fund	44	"57"	49	9	Numeric	
28	Tax		8	"20"	13	9	Numeric	
28	Overpaid Tax Applied to 1999 Tax	Estimated	26	"44"	31	9	Numeric	
28	Emergency Food Assistance F	Program Fund	44	"58"	49	9	Numeric	
29	Exemption Credits		8	"21"	13	9	Numeric	
29	Overpaid Tax Available This	Year	26	"45"	31	9	Numeric	
29	Total Contributions		44	"59"	49	9	Numeric	
30	Tax from Sch. G-1 and from F	TB 5870A	8	"23"	13	9	Numeric	
30	Tax Due		26	"46"	31	9	Numeric	
30	Refund or No Amount Due		44	"60"	49	9	Numeric	
31	Credit		8	"28"	13	9	Numeric	
31	CA Seniors Special Fund		26	"47"	37	3	Numeric	
31	Amount You Owe		44	"61"	"49"	9	Numeric	
32	Credit		8	"29"	13	9	Numeric	
32	Alzheimer's Disease/Related D	isorders Fun		"48"	31	9	Numeric	
32	Underpayment of Estimated Ta	ax	44	"63"	49	9	Numeric	
33	Bold line		6	-	-	75	-	

Scannable Form 540 Record Layout (with asterisks)

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GUIDELINES FOR SCANNABLE FORM 540	
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Page 40 FTB Pub. 1098 1998	November 1998

Scannable Form 540 Record Layout (without asterisks)

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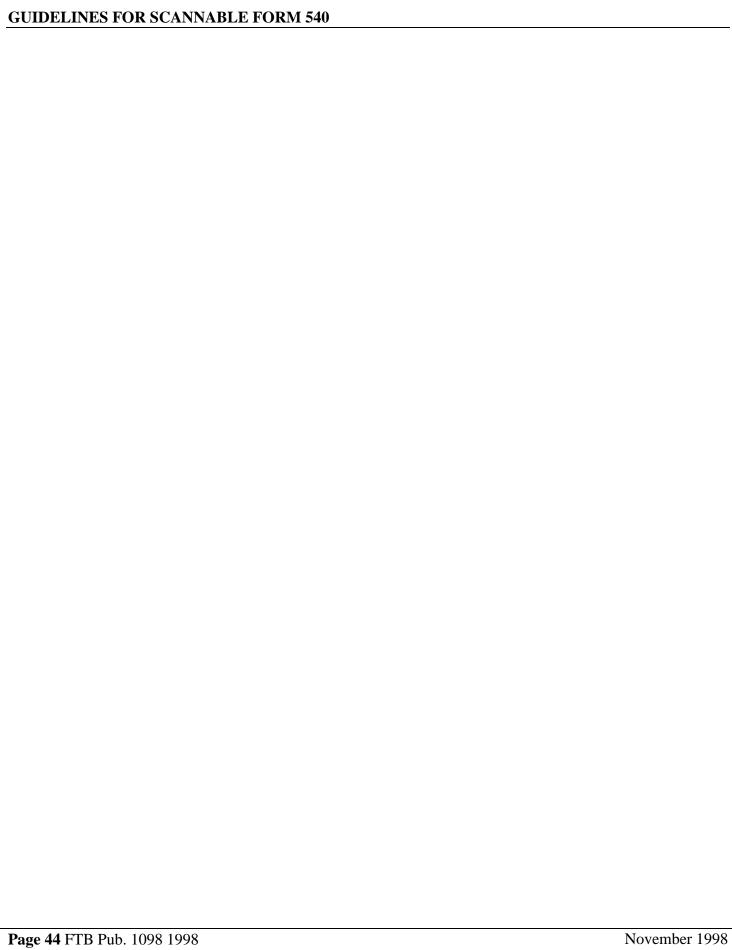
GUIDELINES FOR SCANNABLE FORM 540	

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Scannable Form 540 Example Side 1

Note: Example is Reduced

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14		109200	38	2406	54	0	5870A	0
16		4000	39	0	55	0	5805 5	
17		79946	41	0	56	50	9	987654321
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Scannable Form 540 Example Side 2

Note: Example is Reduced

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Add line 28 though line 31. These are your total controlls. 31 Actine 18 though line 31. These are your total controlls. 32 Actine 28 though line 31. These are your total controlls. 33 Actine 28 though line 31. These are your total controlls. 34 Subtract line 33 from line 25. If less than zero, entire 0. 35 Other taxes and credit recipians. See instructions. 36 Other taxes and credit recipians. See instructions. 37 1606 38 Payments 39 Actine 28 though line 35. This is your total tax. 39 Issae California estimated tax and amount applied from your 1979 return, include the amount from from FTB 2519 or Schedute Ket (F141). 40 Did either you or your spouse receive more than \$31,767 in wages in 1998? 41 Yes. See instructions. 42 Actine 30 though line 41. These are your total payments. 43 Overpald Tax. 45 Overpald Tax. 45 Overpald tax and shall be the year. Subtract line 45 from line 42 and 44 and	ana Nonrefundable	30	No claim more than two credits, see instructions for "Stor &"			
Step 7 Sibber Tasse 34 Subtract line 33 from line 25. If less than zero, order -0. 35 Administry minimum tax Allach Schoolde P (540). 36 Chiere tasse and credit recopture. See instructions. 37 Add line 34 through line 38. This is your total tax. 38 CA income sure withheath Effect test from your 1998 Form(s) W-2. W-20, 1009-MSC and 1009-R. Alea, allach form(s) to Side 1. 39 CA income sestimated tax and amount applied from your 1999 return. Include the amount from form FTB 3519 or Schodule K-1 (541). 40 Ince of the your your your posses recover more than \$31.757 in wages in 1999? Yes, See instructions. No. Go to line 42. 42 Add line 38 from/pile ince 1. These are your total payments. 43 Cerepaid tax. If line 42 is more than line 37, subtract line 37 from line 42. 44 Administry and your work applied to your 1999 estimated tax. 45 Tax Obsection 1. The second line 43 from line 43 line 42 is line 43 is line 42 is line 42 is line 44 in line 44 line 44 Administry and posted line 43 from line 43 line 43 is line 42 is line 42 is line 42 is line 43 is line 42 is line 42 is line 44 in line 42 is line 45 is line 45 is line 45 is line 45 in line 45 is line 45 is line 45 in line 45	Renter's	31	Nontrefundable retires a creuit. See instructions for seep 0		33	45
Step 7 35 Other tases and credit recipians. See instructions. 36 Other tases and credit recipians. See instructions. 37 1606 38 Departments 38 CA income text withheld Enter total from your 1998 Form(s) W-2. 39 1998 California epistended tax and amount applied from your 1997 return. 1998 California epistended tax and amount applied from your 1997 return. 1998 California epistended tax and amount applied from your 1997 return. 1998 California epistended tax and amount applied from your 1997 return. 1998 California epistended tax and amount applied from your 1997 return. 1998 California epistended tax and amount applied from your 1997 return. 1998 California epistended tax and amount applied from your 1997 return. 1998 California epistended tax and amount applied from 1998 return 1998 retur	Credit	33	Cubinest line 22 from line 26. If lace then zern enter A.			1606
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Paymenths 1999 California estimated bits and amount applied from your 1997 return. Include the amount from form FTB 3519 or Schedule K-1 (541) 193 199 California estimated bits and amount applied from your 1997 return. Include the amount from form FTB 3519 or Schedule K-1 (541) 193 194	Step 8	38		2406		
tacked the amount from form FTB 3519 or Schedule K-1 (541)	Payments	•-	44-50' 1000 HE 1000 LE			
All Did either you or your spouse receive more than \$31,767 in wages in 1998? Yes, See instructions. No. Go to line 42 Add in a 38 through line 41, These are your total payments. 42 2406 Step 9 A 2 Add in a 38 through line 41, These are your total payments. 43 Overpaid tax. If line 42 is more than line 37, subtract line 37 from line 42. 44 Amount of line 43 you want applied to your 1999 estimated tax. 45 Tax due, If line 42 is less than line 37, subtract line 42 from line 37. 46 Tax due, If line 42 is less than line 37, subtract line 42 from line 37. 47 Comitibiation to California Senioris Special Fund (3.) 48 Tax due, If line 42 is less than line 37, subtract line 42 from line 37. 49 You may make a contribution of \$1 or more to: 40 Abriemer's Disease/Related Disorders Fund. 50 Ray and Endergreed Species Preservation Program. 51 State Châbers' Trust Fund for the Prevention of Chât Abuse. 52 Callionia Beast Cancer Research Fund. 53 Callionia Prelightes' Homorals Fund. 55 D.A.R.E. Callionia (Day Abuse Resistance Education) Pland. 56 Callionia Medican American Veterans' Fund. 57 Callionia Medican American Veterans' Fund. 58 Emergency Food Assistance Program Fund. 59 Emergency Food Assistance Program Fund. 50 REPHOLO OR NO AMOUNT DUE. Subtract line 59 from line 45, likely sur rotum for IMAGE. FRANCHESE TAX BOARD, PO BOX 942846, SACRAMEINTO CA 94287-8691. 51 Interest and remaints and like payment penalises on the form of mail to: FRANCHESE TAX BOARD, PO BOX 942846, SACRAMEINTO CA 94287-8691. 52 Interest and Program Fund. 53 Undergryment of estimated lax. If form FIS 500 or 5005F is attached, check here. 54 Interest, like return penalises and like payment penalises may be a proposed to 1909 from		39				
Yes, See instructions. No. Go to fine 42 Add line 38 through line 41. These are your lotal payments. 3 Overpaid Tax 3 Overpaid us. If line 42 is more than line 37, subtract line 37 from line 42. 43 Septiments 5 Overpaid tax 44 Amount of line 43 you want applied to your 1999 estimated tax. 45 Overpaid tax vant if line 42 is less than line 37, subtract line 44 from line 43. 46 Tax due, If line 42 is less than line 37, subtract line 44 from line 43. 47 Contributions 5 Overpaid tax vant line 42 is less than line 37, subtract line 42 from line 37. 48 Tax due, If line 42 is less than line 37, subtract line 42 from line 37. 49 To contributions 5 Overpaid tax vant line 42 is less than line 37, subtract line 42 from line 37. 40 To contributions 5 Tax line 42 is less than line 37, subtract line 42 from line 37. 41 To contributions 5 To an and Endergoned Species Prised Value of the 45 to more to: 42 Advisement's Disease/Related Disorders Fund. 43 Endergoned Species Preservation of Child Abuse. 51 State Children's Trust Fund for the Prevention of Child Abuse. 52 California Military Massum Fund. 53 California Military Massum Fund. 54 California Pulle Schedul Rainery Protection Pund. 55 D.A.E. California Military Massum Fund. 56 California Military Massum Fund. 57 California Military Massum Fund. 58 Emergency Food Assistance Program Fund. 58 Emergency Food Assistance Program Fund. 59 Septiment of Protection Pund. 50 REFUND OR NO AMOUNT DUE. Subtract line 59 from line 45. Mail your return for BMAGE FRANCISSE TAX BOARD, PO BOX 942887, SACRAMENTO CA 94287-6891. 51 Interest and on the 10 Protection of the 45 and line 45			READE NO BIOCH TOTAL TO STORY			
24 Add line 36 through line 41. These are your lotal payments 42 Add line 36 through line 41. These are your lotal payments 43 B004		41				
Step 9 43 Overpaid tax. If line 42 is more than line 37, subtract line 37 from line 42 44 Amount of line 43 you want applied to your 1999 estimated tax.			144. 000 1001000000		12	_2406
Step 10 A Amount of the 43 you want applied to your 1999 estimated tax 1 1 1 1 1 1 1 1 1						
A compared tax A compared tax available this year. Subtract line 44 from line 43. 3	Step 9					
Tax Due 45 Deepast tax available tits year, Subtract line 4 from line 37. 46 Tax due, Il line 42 is less than line 37, subtract line 44 from line 37. 47 Contributions to California Seniors Special Fund. See instructions. 48 California Fund for Senior Citizens. 50 Paire and Endengered Species Preservation Program. 51 State Children's Trust Fund for the Prevention of Chât Abase. 52 California Fund for Senior Citizens. 53 California Breast Cancer Research Fund. 54 California Redict School Library Protection Fund. 55 California Redict School Library Protection Fund. 56 California Redict School Library Protection Fund. 57 California Medican American Veterans' Fund. 58 Emergency Food Assistance Program Fund. 59 Emergency Food Assistance Program Fund. 50 Add line 47 through line 55 These are your total contributions. 50 PREFUND OR NO AMOUNT DUE. Subtract line 59 from line 45. Mail your retears to: IMAGE PROCESSING, FRANCHISE TAX BOARD, PO BOX 942849, SACRAMENTO CA 942849-0009. 50 Interest and 50 Interest, late return penalties and late payment penalties. 51 California Tractice Tax BOARD, PO BOX 942849, SACRAMENTO CA 942849-0009. 52 Interest, late return penalties and late payment penalties. 53 Underpayment of estimated tax. If form FTB 5005 or 5805F is attached, check here. 54 Interest, late return penalties and late payment penalties. 55 Underpayment of estimated tax. If form FTB 5005 or 5805F is attached, check here. 55 Interest, late return penalties and late payment penalties. 55 Interest, late return penalties and late payment penalties. 56 Underpayment of estimated tax. If form FTB 5005 or 5805F is attached, check here. 56 Interest, late return penalties and late payment penalties. 57 Interest and penalties of pegury, I declare that if here examined this return, including accompanying schedules and statements, and to the best of my townships and statements, and to the best of my townships. 58 Interest, late return penalties for pegury is signature (if filing joint, both must sign) 59	Overpeld Tax					000
A Contribution to California Seniors Special Fund. See instructions.	or Tax Due					
You may make a contribution of St for more to:				·····	77	
As Azheimer's Disease/Related Disorders Fund		47	•	——		
Contributions 48 Azisemer's Usessavreleand Discovers Fund 49 California Fund for Senior Citizons. 50 Rare and Endengered Species Preservation Program. 51 State Children's Trust Fund for the Prevention of Child Abuse. 52 California Prelighters' Memorial Fund. 53 California Public Scheel Library Protection Fund. 54 California Public Scheel Library Protection Fund. 55 D.A.R.E. California (Drug Abuse Resistance Education) Fund. 55 D.A.R.E. California Military Museum Fund. 56 California Military Museum Fund. 57 California Military Museum Fund. 58 Emergency Food Assistance Program Fund. 59 Add line 47 through line 58. These are your total contributions. 59 Add line 47 through line 58. These are your total contributions. 50 PROCESSING, FRANCHISE TAX BOARD, PO BOX 942849, SACRAMENTO CA 94287-0009 1986 Form 540° on it. Attach it to the front of your Form 540 and mail to: FRANCHISE TAX BOARD, PO BOX 942845, SACRAMENTO CA 94287-0001. 50 Interest, late return penalties and late payment penalties 51 Interest, late return penalties and late payment penalties. 52 Interest, late return penalties and late payment penalties. 53 Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here 54 Interest, late return penalties and late payment penalties. 54 Interest, late return penalties and late payment penalties. 55 Lept 12 56 Interest, late return penalties and late payment penalties. 57 Linder penalties of perjury, I decides that I have seamined this return, including accompanying schedules and statements, and to the best of my londer penalties of perjury. I decide that I have seamined this return, including accompanying schedules and statements, and to the best of my londer penalties are signature. 58 Lept 12 59 Lept 12 50 Lept 12 50 Lept 12 50 Lept 13 51 Lept 14 52 Lept 14 53 Lept 15 54 Lept 15 55 Lept 15 56 Lept 16 57 Lept 16 57 Lept 17 58 Lept 17 59 Lept 18 50 Lept 18	Step 10			l		
Se California Delast Cancer Research Fund to the Prevention of Child Abuse	Contributions					
51 State Children's Trust Fund for the Prevention of Child Abase			The state of the s			
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55 D.A.R.E. California (Drug Albune Resintance Education) Pand. 56 California Military Museum Fund 57 California Military Museum Fund 58 50 60 59 California Military Museum Fund 50 Emergency Food Assistance Program Fund 59 Add line 47 through line 58. These are your lotal contributions. 59 Add line 47 through line 58. These are your lotal contributions. 59 Add line 47 through line 58. These are your lotal contributions. 50 REFUND OR NO AMOUNT DUE. Subtract line 59 from line 45. Minil your return to: IMAGE PROCESSING, FRANCHISE TAX BOARD, PO BOX 942848, SACRAMIESITO CA 940-0009 61 AMOUNT YOU OWE. Add line 46 and line 59. Make a check/money order papable to order 1998 Form 540" on it. Attach it to the front of your Form 540 and mail to: Franchise Tax BOARD, PO BOX 942867, SACRAMIESITO CA 94267-9891. 62 Interest, lake return penalties and late payment penalties 63 Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here 64 IMPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjary, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my throwledge and belief, it is true, correct and complete. 70 Your signature (declaration of preparer is based on all information of which preparer has any knowledge) 80 Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) 80 Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) 98 - 7 6 5 4 3 2 1						
56 California Military Museum Fund. 57 California Mexican American Veterans' Fund. 58 Emergency Food Assistance Program Fund. 59 Add line 47 through line 58. These are your total contributions. 59 Add line 47 through line 58. These are your total contributions. 60 REFUND OR NO AMOUNT DUE. Subtract line 59 from line 45. Minil your return to: IMAGE PROCESSING, FRANCHISE TAX BOARD, PO BOX 942848, SACHAMIEURO CA 94240-0009 61 AMOUNT YOU OWE. Add line 45 and line 59. Make a check/money order psyable to "Franchise Tax Board" for the full amount. Write your social security number and "1989 Form 540" on it. Attach it to the front of your Form 540 and mail to: FRANCHISE TAX BOARD, PO BOX 942897, SACRAMENTO CA 94287-8891. 62 Interest, late return penalties and late payment penalties 63 Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here 64 Under penalties of psigny, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my lnowledge and bellet, it is true, correct and complete. 75 Interest and examined this return, including accompanying schedules and statements, and to the best of my lnowledge and bellet, it is true, correct and complete. 75 Interest and examined this return, including accompanying schedules and statements, and to the best of my lnowledge and bellet, it is true, correct and complete. 75 Interest and examined this return, including accompanying schedules and statements, and to the best of my lnowledge and bellet, it is true, correct and complete. 75 Interest and examined this return, including accompanying schedules and statements, and to the best of my lnowledge and bellet, it is true, correct and complete. 76 Interest and examined this return, including accompanying schedules and statements, and to the best of my lnowledge and bellet, it is true, correct and complete. 76 Interest and examined this return, including accompanying schedules and statements, and to the best of my lnowledge and bellet, it is						
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59 Add line 47 through line 58. These are your total contributions. 60 REFUND OR NO AMOUNT DUE. Subtract line 59 from line 45. Minil your return to: IMAGE PROCESSING, FRANCHISE TAX BOARD, PO BOX 942846, SACHAMISHTO CA 94240-0009 61 AMOUNT YOU OWE. Add line 46 and line 59. Male a checkmoney order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1998 Form 540" on it. Attach it to the front of your Form 540 and mail to: FRANCHISE TAX BOARD, PO BOX 942847, SACRAMISHTO CA 94297-9891. 62 Interest, late return penalties and late payment penalties 63 Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here						
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PROCESSING, FRANCHISE TAX BOARD, PO BOX 942848, SACRAMENTO CA 94246-0009				<u> ● </u>	31	501
Step 12 Therest and enables Who provides and less some some some some some some some s	Step 11	60				1
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"Franchise Tax Board" for the full amount. Write your social security number and "1998 Form 540" on it. Attach it to the front of your Form 540 and mail to: FRANCHSE TAX BOARD, PO BOX 94287, SACRAMENTO CA 94287-8601. 62 Interest, tate return penalties and lete payment penalties	Amount	61				
FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94287-6861	You Owe		·			
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IMPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Your signature Spouse's signature (if filling joint, both must sign) A Date Daytime phone number the preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Firm's name (or yours if self-employed) Firm's address	Sten 12					
MAPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Your signature Your signature Spouse's signature (if filling joint, both must sign) Date Daytime phone number X Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Firm's name (or yours if self-employed) Firm's address	-	63	Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here \dots			
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y X X Peid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) 98-7654321 Firm's name (or yours if self-employed) Firm's address	is unlawful to	_		ate Davin	ne phone r	
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Paid preparer's SSNVFEII 98-7654321 Firm's name (or yours if self-employed) Firm's address	orge a spouse's	. J.	• • • • • • • • • • • • • • • • • • • •	Jeya.	ا تح ممہم ا	
Firm's name (or yours if self-employed) Firm's address	ignature.	<u>A</u> P=-		rdge)	Paid new	erer's SSIMPER
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		Fire	n's name (or yours if self-employed) Funt's adduse	· · · · · · · · · · · · · · · · · · ·		
		, all				
						
ide 2 Form 540 C1 1998 54098204613			1 1			



GUIDELINES FOR SCANNABLE FORM 540A

How Must the Form 540A Scannable Band Appear?

The scannable band is a fixed format located on the bottom of Side 1. The two-digit line numbers in the "scanband" correspond to the calculation line numbers in the conventional area of Form 540A (Exception: line 12a will print in the scanband as line 12.):

- Entries will be in five columns;
- Courier, standard OCR-A font or "standard print" font. **Do not** use bold font;
- 10 pitch (pica spacing);
- The first column will start at line 54 at position 8, for a width of 6 printed positions;
- There **must** be 4 spaces between columnar format;
- The width of the 5 columns **must** be 12 printed positions (**Exception**: First column is 6 printed positions.);
- Right justify all dollar amounts and numeric entries. Omit leading zeros;
- Print "0" in fields that contain no data. **Do not** print NONE;
- All monetary entries **must** be positive and in dollars only. **NO** decimal points, commas, or other symbols or punctuation. **EXCEPTION**: For negative amounts on line 14, use a minus sign ("-") to precede the first digit. **Do not** use brackets;
- "0" will indicate "No" and "1" will indicate "Yes" for field numbers "06" and "5805";
- Tax preparer ID number (FEIN) (print line 59). Right justify, no dashes. **Mandatory**, professional products only.

GUIDELINES FOR SCANNABLE FORM 540A	
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Submitting Scannable Form 540A and Scannable Form 540A Overlay for Approval Checklist

Scannable Form 540A

Ln	tity Data Placement
	get entity data placement approval, submit returns that:
	Follow "Entry Instructions" on page 28
	Print the asterisks (see "Asterisks in the Entity" on page 27)
	Do not print the asterisks (see "Asterisks in the Entity" on page 27)
	Maximize all entity fields. PLEASE DO NOT FILL FELDS WITH "Xs." If your software does not support the
	maximum entity field size, indicate the supported field size in your cover letter.
	Have all fields in the correct location (see "Scannable Form 540A Specifications" that begins on page 51)
Sca	anband Data Placement
	get scanband data placement approval, submit returns that:
	Follow "How Must the Form 540A Scannable Band Appear?" guidelines on page 47
	Have all fields in the correct location (see "Scannable Form 540A Specifications" that begins on page 51)
	Have matching amounts in the scanband and conventional form lines
	Have a positive amount on line 14
	Have a negative amount on line 14 (DO NOT USE BRACKETS)*
	Print example of tax preparer ID (FEIN) (print line 59). Right justify, no dashes. Mandatory, professional products
	only.
	Print a "1" for the check off box 5805
Lin	ne Geometry
	Bold line at vertical position (print position) 6 through 80 and horizontal position (print line) 52
	Bottom registration mark (1-point rule) line at vertical position (print positions 5-28; 30-35; 50-55; 57-80 and print
	line 62
	Bottom registration mark (1-point rule) line at vertical positions 35 and 50 and print line 62; end at print line 63
	Follows "Samples of Registration Marks and Document ID Placement" on page 11
Paí	tch
	Patch at vertical position (print position) 33 through 52 and horizontal position (print line) 4 through 8
	Follows "How to Program the Scannable Patch and How to Print the Scannable Patch" that begins on page 26
	1 one we from to frequent the seminate futer and from to find the seminate futer and segme on page 20
Co	nventional Form
	Vertical rule (penny line) shown on form. If product does not support the vertical rule, then the cover letter must
	indicate that the product will always print a decimal point.
	Follows "Guidelines for Preparing Scannable Tax Forms" beginning on page 24
	ying Symbols and Source Code
	Follows "Guidelines for Preparing Scannable Tax Forms" that begins on page 24
_	1 onon 5 Galdelines for Frequents Seannaole Fax Forms and begins on page 27
Sca	nnable Form 540A Overlay

To get overlay approval, submit materials needed to create a Scannable Form 540A tax return (i.e., overlay, overlay instructions and tax return data).

If your software does not support this item, indicate so in your cover letter.

GUIDELINES FOR SCANNABLE FORM 540A	
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Page 50 FTR Pub 1098 1998	November 1998

Definition 1 contract	ons: ALPHA = A	A-Z (MUST	BE ALL C	APS)	
	NUMERIC = 0)-9			
		A-Z, 0-9			
	LEFT JUSTIFY = 1	LJ			
Print		Begin	Maximum	End	
Line	X.1 100 1	Print	Field	Print	Field
<u>Number</u>	Identification	Position	Length	<u>Position</u>	<u>Description</u>
1 - 3	Blank	-	-	-	-
4	Title of Form and Tax Year Area	6	25	30	Conventional form size/style
4 5	Patch Area	33	20	52	Use Kodak patch code specifications
5	Title of Form and Tax Year Area	6	25	30	Conventional form size/style
5	Patch Area	33	20	52	Use Kodak patch code specifications
5	Form Identifier (540A) Area	71	5	75	Conventional form size/style
6	Title of Form and Tax Year Area	6	25	30	Conventional form size/style
6	Bold Line	6	25	30	-
6	Patch Area	33	20	52	Use Kodak patch code specifications
6	Form Identifier (540A) Area	71	5	75	conventional form size/style
6	Bold Line	55	26	80	-
7	Patch Area	33	20	52	use Kodak patch code specifications
8	Patch Area	33	20	52	use Kodak patch code specifications
9	Do Not Attach Label Area	6	6	11	conventional form size/style
10	Do Not Attach Label Area	6	6	11	conventional form size/style
10	Taxpayer's SSN (mandatory)	16	11	26	Numeric, "-"
10	Taxpayer's Name Control (First Four Letters	29	4	32	Alpha, No Embedded Spaces
	of Last Name) (mandatory)				No symbols or punctuation
10	If taxpayer name and address information is	34	2	35	··**;
	unchanged from previous year, enter "**"				
	otherwise, leave blank (mandatory)				
10	If Joint Return, Spouse's SSN (mandatory)	38	11	48	Numeric, "-"
10	Form Year Indicator (mandatory)	54	2	55	"98"
10	PACARRP Box Area	69	12	80	conventional form size/style
11	Do Not Attach Label Area	6	6	11	conventional form size/style
11	Taxpayer's First Name (mandatory)	16	11	26	Alpha, No Embedded Spaces
11	Taxpayer's Middle Initial	29	1	29	Alpha
11	Taxpayer's Last Name (mandatory)	32	17	48	Alpha
11	If Deceased, Enter "DECD" and Date of	51	15	65	Alphanumeric,
	Death (mandatory)				"(DECD mm-dd-yy)"
11	PACARRP Box Area	69	12	80	conventional form size/style
12	If Joint Return, Spouse's First Name	16	11	26	Alpha, No Embedded Spaces
10	(mandatory)	20	1	20	A1 1
12	If Joint Return, Spouse's Middle Initial	29	1	29	Alpha
12	If Joint Return, Spouse's Last Name (mandatory)	32	17	48	Alpha
12	If Joint Return, Spouse is Deceased, Enter	51	15	65	Alphanumeric, "(DECD mm-dd-yy)"
12		31	13	03	Aiphanumenc, (DECD illin-ud-yy)
	"DECD" and Date of Death (mandatory)				

Definitio	ons: ALPHA = A NUMERIC = 0	*	BE ALL C	APS)	
		-z, 0-9			
	LEFT JUSTIFY = L				
Print		Begin	Maximum	End	
Line		Print	Field	Print	Field
	<u>Identification</u>		Length	Position	Description
13	Step 1 Name and Address Area	6	6	11	conventional form size/style
13	Additional Address	16	30	45	Alphanumeric
13	Executor/Guardian	48	17	64	Alphanumeric
13	PACARRP Box Area	69	12	80	conventional form size/style
14	Step 1 Name and Address Area	6	6	11	conventional form size/style
14	Street Address (mandatory)	16	30	45	Alphanumeric
14	APT, STE, SP, RM, FL, BLDG, UN and NO	48	5	52	Alpha, LJ
14	Number or Letter (No symbols)	54	5	58	Alphanumeric, LJ
14	PACARRP Box Area	69	12	80	conventional form size/style
15	Step 1 Name and Address Area	6	6	11	conventional form size/style
15	City (mandatory)	16	17	32	Alphanumeric
15	State - see page 22 for abbreviations (Mandatory)	35	2	36	Alpha
15	If Foreign Address	35	19	53	Alphanumeric
15	ZIP Code	39	10	48	Numeric, "-", LJ
15	PACARRP Box Area	69	12	80	conventional form size/style
16	Step 1 Name and Address Area	6	6	11	conventional form size/style
16	Bold Line	6	75	80	-
16	PACARRP Box Area	69	12	80	conventional form size/style
17 - 50	Conventional Form 540A	-	-	-	-
51- 61	540A Scanband – see specifications on page 53	-	-	-	-
62	Registration Mark (1-point rule) at positions 5-28; 30-35; 50-55; and 57-80	6	75	80	bottom line registration mark
63	Registration Mark, document ID * and conventional Form 540A	-	=	-	end of bottom registration mark, document ID and conventional form size/style

 \ast Center document ID between positions 35 and 50 of the bottom registration mark. Use Courier font 12 point (10 pitch), **not** bold.

Note: If there is no spouse name, leave the applicable fields in print line number 12 blank. If there is no additional address or executor/guardian name, leave the applicable fields in print line number 13 blank.

Definitio	ns: NUMERIC "1" "0" RIGHT JUSTIFY	= = =	will indicate	oox that has be the number of e no response	of the box	-	n: field No. 01 (filing status checked.
Print Line <u>Number</u>	<u>Identification</u>		Begin Print <u>Position</u>	Mandatory Print <u>Field</u>	Begin Field <u>Position</u>	Maximum Field <u>Length</u>	Field Description
51	Bold line		6	-	-	75	-
52	"FOR COMPUTERIZED USE	ONLY"	=	=	-	21	Alpha, Center Justify
52	Bold line		6	-	-	75	-
53	Blank		-	-	-	-	-
54	Filing Status		8	"01"	13	1	"1", "2", "3", "4", or "5"
54	State Wages Form(s) W-2		18	"12"	21	9	Numeric
54	Excess CA SDI or VDPI Withhe	eld	34	"27"	37	9	Numeric
54	Underpayment of Estimated Tax		50	"37"	53	9	Numeric
54	CA Public School Library Protection	ction Fund	66	"54"	69	9	Numeric
55	Claimed as a Dependent on Ano	ther Return	. 8	"06"	13	1	"0", "1"
55	Total CA Income Adjustments		18	"13"	21	9	Numeric
55	Overpaid Tax		34	"29"	37	9	Numeric
55	CA Seniors Special Fund		50	"47"	59	3	Numeric
55	D.A.R.E. CA (Drug Abuse Resist Education) Fund	stance	66	"55"	69	9	Numeric
56	Senior Exemption		8	"09"	13	1	"1", "2"
56	CA Adjusted Gross Income		18	"14"	21	9	Numeric, "-"
56	Overpaid Tax Applied to 1999 F Tax	Estimated	34	"30"	37	9	Numeric
56	Alzheimer's Disease/Related Dis	sorders Fun	d 50	"48"	53	9	Numeric
56	CA Military Museum Fund		66	"56"	69	9	Numeric
57	Number of Dependents		8	"11"	12	2	Numeric
57	Standard/Itemized Deductions		18	"15"	21	9	Numeric
57	Overpaid Tax Available This Ye	ar	34	"31"	37	9	Numeric
57	CA Fund For Senior Citizens		50	"49"	53	9	Numeric
57	CA Mexican American Veterans	' Fund	"66"	"57"	69	9	Numeric
58	5805 Attached Box		8	"5805"	13	1	"0", "1"
58	Nonrefundable Renter's Credit		18	"19"	27	3	Numeric
58	Tax Due		34	"32"	37	9	Numeric
58	Rare/Endangered Species Progra		50	"50"	53	9	Numeric
58	Emergency Food Assistance Pro	gram Fund	66	"58"	69	9	Numeric
59	Total Tax		18	"23"	21	9	Numeric
59	Total Contributions		34	"34"	37	9	Numeric
59	Children's Trust Fund/Preventio Abuse		50	"51"	53	9	Numeric
59	Tax Preparer's ID (FEIN) (Mane professional products only)	latory,	-	-	69	9	Numeric, no dashes, RJ
60	CA Income Tax Withheld		18	"24"	21	9	Numeric

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60	Refund or No Amount Due		34	"35"	37	9	Numeric
60	CA Breast Cancer Research l	Fund	50	"52"	53	9	Numeric
61	1998 CA Estimated Tax and Applied from 1997 Return (in from FTB 3519)		18	"25"	21	9	Numeric
61	Amount You Owe		34	"36"	37	9	Numeric
61	CA Firefighters' Memorial F	und	50	"53"	53	9	Numeric
62	Registration Mark (1-point rt 5-28; 30-35; 50-55; and 57-8	· •	s 5	75	80	-	bottom line registration mark
63	Registration Mark, document conventional Form 540A	-	-	-	-	end of bottom registration mark, document ID and conventional form size/sty	

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GUIDELINES FOR SCANNABLE FORM 540A	
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Scannable Form 540A Example Side 1

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Scannable Form 540A Example Side 2

Note: Example is Reduced

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32 Tax due. If line 28 is less	is than line 23, subtract lin	ne 28 from line 23			32 _		+
31 Overpaid tax available thi	nis year. Subtract line 30 fa	from line 29			= 31 _	1,49	95
25) Overpaid tax. Il line 20 to 30) Enter the amount of line	s more than time 23, sobte	rour 1999 estimated	tax		m 30 _		
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24. California income tax witi	hheid. See instructions .		🔳 24	2,000	-		
	25 1998 California estimated 27 Did either you or your st in wages in 1998? Yes. 28 Total payments and cred 29 Overpaid tax. If line 28 is 30 Enter the amount of line 31 Overpaid tax available th 32 Tax due. If line 28 is les 34 Total contributions. Enter 35 REFUND or NO AMOUNT PROCESSING, FRANCHIS 36 AMOUNT YOU OWE. Add psyable to "Franchise Tax." 1998 Form 540A" on it. / FRANCHISE TAX BOA 37 Underpayment of estimate the companion adjustment (from tompensation adjustment (from tompensation adjustment. See instructions. by benefits adjustment or tier 1 intaxable interest or dividend inco to distributions adjustment. See instructions. by California Seniors Special Functions and annuities adjustment in income adjustments. Add ributions. by California Seniors Special Functions and annuities adjustment in income adjustments. 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Add line 32 and line 34. Enter physible to "Franchise Tax Board" for the full amount "1938 Form 540A" on it. Attach it to the front of you FRANCHISE TAX BOARD, PO BOX 94267, SAI 37 Underpayment of estimated tax. If form FTB 5805 mis Income Adjustments. See instructions. tax refund adjustment (from Form 1040, line 10). See in nt compensation adjustment (from federal TeleFile Tax R), line 19). See instructions ty benefits adjustment or tier 1 and tier 2 railroad retirem ntaxable interest or dividend income adjustment. See instructions. In compensation adjustment. See instructions. In income adjustments. Add line 1 through line 6. Ent ributions. In California Seniors Special Fund. See instructions. In Serior Citizens. In Trust Fund for the Prevention Program. In Trust Fund for the Prevention of Child Abuse. In Trust Fund for the Prevention Fund. In School Library Protection Fund. In Conditional Seniors Program Fund. In Conditional Seriors Program Fund. In Linder penalties of perjury, I declare that I have examined the Under penalties of perjury, I declare that I have examined the Under penalties of perjury, I declare that I have examined the Under penalties of perjury, I declare that I have examined the United penalties of perjury, I declare that I have examined the	25 1998 California estimated tax and payment with form FTB 3519 27 Did either you or your spouse receive more than \$31,767 in wages in 1998? Yes. See instructions. No. Go to line 28 28 Total payments and credits. Add line 24, line 25 and line 27 29 Overpaid tax. If line 28 is more than line 23, subtract line 23 from line 30 Enter the amount of line 29 you want applied to your 1999 estimated 31 Overpaid tax available this year. Subtract line 30 from line 29 32 Tax due. If line 28 is less than line 23, subtract line 28 from line 29 33 TOTAL contributions. Enter amount from Part II, line 13 below 35 REFUND or NO AMOUNT DUE. Subtract line 34 from line 31. Enter the 1 PROCESSING, FRANCHISE TAX BOARD, PO BOX 942944, SACRAMED applyable to "Franchise Tax Board" for the full amount. Write your social se "1998 Form 540A" on it. Atlach it to the front of your Form 540A and main FRANCHISE TAX BOARD, PO BOX 942967, SACRAMENTO CA 9426 37 Underpayment of estimated tax. If form FTB 5805 is attached, check it mile lincome Adjustments. See instructions. 10 Intel 19). See instructions 11 to compensation adjustment (from Form 1040, line 10). See instructions 12 tax refund adjustment or tier 1 and tier 2 railroad retirement benefits adjustment adjustment. See instructions 13 distributions adjustment. See instructions 14 distributions adjustment. See instructions 15 income adjustment. See instructions 16 distributions Seniors Special Fund. See instructions 17 income adjustments. Add line 1 through line 6. Enter here and on Side ributions. 18 cancer Research Fund 19 income Adjustment fund 20 california Seniors Special Fund 21 income adjustment fund 22 income Research Fund 23 income program Fund 24 income program Fund 25 income program Fund 26 income program Fund 27 income program Fund 28 income program fund 29 income program fund 29 income program and to the bes your signature (if fifing joint, X	25 1999 California estimated tax and payment with form FTB 3519 25 27 Did either you or your spouse receive more than \$31,767 in wages in 1998? Yes. See instructions. No. Go to fine 28 28 Total payments and credits. Add line 24, line 25 and line 27 29 Overpaid tax if line 28 is more than line 23, subtract line 23 from line 28 30 Enter the amount of line 29 you want applied to your 1999 estimated tax 31 Overpaid tax available this year. Subtract line 30 from line 29 32 Tax due. If line 28 is less than line 23, subtract line 28 from line 23 34 Total contributions. Enter amount from Part II, line 13 below. 25 REFUND or NO AMOUNT DUE. Subtract line 34 from line 31. Enter the result here. Mail return PROCESSING, FRANCHISE TAX BOARD, PO BOX 942846, SACRAMENTO CA 9424-9686 26 AMOUNT YOU OWE. Add line 32 and line 34. Enter the result here. Mail return psyable to "Franchise Tax Board" for the full amount. Write your social security number and "1998 Form 5404" on it. Attach it to the front of your Form 540A and mail to: FRANCHISE TAX BOARD, PO BOX 942847, SACRAMENTO CA 94267-0961 37 Underpayment of estimated tax. If form FTB 5805 is attached, check here	24 California income tax withfeld. See instructions 25 1996 California estimated tax and payment with form FTB 3519 25 27 Did either you or your spouse receive more than \$31,767 in wages in 1998? Yes. See instructions. No. Go to line 28 28 Total payments and credits. Add line 24, line 25 and line 27. 29 Overpaid tax. 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If form feels Tax Record, line 0; Form 1040EZ, line 3; Form 1040A, line 1; income Adjustments. See instructions. 12 Indepayment adjustment. See instructions. 13 Indepayment adjustment. See instructions. 14 Indepayment adjustment. See instructions. 15 Indepayment adjustment. See instructions. 16 Indepayment adjustment. See instructions. 17 Indepayment adjustment. See instructions. 18 Indepayment adjustment. See instructions. 19 Indepayment adjustment. See instructions. 19 Indepayment adjustment. See instructions. 20 California Seniors Operate Fund. 21 Indepayment adjustment. See instructions. 22 Indepayment adjustment. See instructions. 23 Indepayment adjustment. See instructions. 24 Indepayment adjustment. See instructions. 25 Indepayment adjust	24 California estimated tax worthoots. 25 1998 California estimated tax and payment with form FTB 3519	24 California nicome tax withried. See instructions. 25 1996 California estimated tax and payment with form FTB 3519. 27 Did either you or your spouse receive more than \$31,767 in wages in 1998? Yes. See instructions. No. Go to line 28. 28 127 29 Overpald tax, if line 28 is more than line 23, subtract line 23 from line 28. 29 Overpald tax, if line 28 is more than line 23, subtract line 23 from line 28. 20 Overpald tax available this year. Subtract line 30 from line 29. 31 Overpald tax available this year. Subtract line 30 from line 29. 31 Tax due. If line 28 is less than line 23, subtract line 28 from line 23. 32 Tax due. If line 28 is less than line 23, subtract line 28 from line 23. 33 H Total combisions. Enter amount from Part II, line 13 below. 34 H Total combisions. Enter amount from Part II, line 13 below. 35 REFUND or NO ANDUNT DUE. Subtract line 34 from line 31. Enter the result here. Main return to: IMAGE PROCESSING, FRANCHISE TAX BOARD, PO BOX 942849, SACRAMENTO CA 9444-94869. 36 AMOUNT YOU OWE. Add line 32 and line 34. Enter the result here. Main extract or money order payable to Franchise Tax BOARD, PO BOX 94287, SACRAMENTO CA 944287-0901 37 Underpayment of estimated tax. If form FTB 5005 is attached, check here

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Side 2 Form 540A C1 1998

GUIDELINES FOR SCANNABLE FORM 540A	
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